



State of New Jersey  
Local Government Services

Year: 2015 Municipal User Friendly Budget

MUNICIPALITY: 1308 Brielle Borough - County of Monmouth Adopted

Municode: 1308Filename: 1308\_fba\_2015.xlsm

Website: www.briellenj.com

Phone Number: 732-528-6600

Mailing Address: 601 Union Lane, PO Box 445

Email the UFB if not using Outlook

Municipality: BrielleState: NJZip: 08730

Mayor				
First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas	Barry	Nicol	12/31/2015	townhall@brielleboro.com
Chief Administrative Officer				
Thomas	Francis	Nolan		thomasnolan601@hotmail.com
Chief Financial Officer				
Stephen		Mayer		smayer@townshipof wall.com
Municipal Clerk				
Thomas	Francis	Nolan		thomasnolan601@hotmail.com
Governing Body Members				
First Name	Middle Name	Last Name	Term Expires	Business Email
Frank	A.	Garruzzo	12/31/2015	frank.garruzzo@morganstanleysmith.com
Michael	Alan	Gianforte	12/31/2016	gianforte5@gmail.com
Cort	W.	Gorham	12/31/2016	cortgorham@gmail.com
Paul	K.	Nolan	12/31/2015	pnolan@maserconsulting.com
Timothy	A.	Shaak	12/31/2017	timshaak@hotmail.com
John	V.	Visceglia	12/31/2017	jvisceglia@optonline.net



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 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	0.428	\$6,312,000.00	27.46%	\$2,764.40
Municipal Library			0.00%	\$0.00
Municipal Open Space			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	0.867	\$12,800,400.00	55.69%	\$5,599.86
Regional School District			0.00%	\$0.00
County Purposes	0.235	\$3,463,426.48	15.07%	\$1,517.84
County Library	0.015	\$220,239.22	0.96%	\$96.88
County Board of Health			0.00%	\$0.00
County Open Space	0.013	\$188,838.80	0.82%	\$83.97
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2014 Budget)	1.558	\$22,984,904.50	100.00%	\$10,062.95

Total Taxable Valuation as of October 1, 2014 \$141,309,000.00  
(To be used to calculate the current year tax rate)  
Current Year Average Residential Assessment \$645,889.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.428	0.446	4.21%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,312,000.00	\$6,311,375.00	-0.01%	(\$625.00)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,764.40	\$2,880.66	4.21%	\$116.26

Sheet UFB-1

Current Year 2015 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$6,311,375.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$12,801,000.00
Regional School District		
County Purposes	ESTIMATED	\$3,463,700.00
County Library	ESTIMATED	\$220,300.00
County Board of Health		
County Open Space	ESTIMATED	\$189,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$22,985,375.00

Revenue Anticipated, Excluding Tax Levy	2,354,687.45
Budget Appropriations, before Reserve for Uncollected Taxes	7,976,501.40
Total Non-Municipal Tax Levy	\$16,674,000.00
Amount to be Raised by Taxes - Before RUT	\$22,295,813.95
Reserve for Uncollected Taxes (RUT)	\$689,561.04
Total Amount to be Raised by Taxes	\$22,985,374.99

% of Tax Collections used to Calculate RUT 97.00%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2014	22,798,227.40
Total Tax Levy, CY 2014	23,040,464.59
% of Taxes Collected, CY 2014	98.95%
Delinquent Taxes - December 31, 2014	\$242,237.19



**USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)**[illegible]



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

FCOA		Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Water-Sewer Utility				
		Full-Time	Part-Time												
20	General Government	15.00		5.12%	\$127,320.58	\$2,485,648.87	\$2,612,969.45	\$671,369.45			\$1,941,600.00				
21	Land-Use Administration		3.00	-7.35%	(\$5,000.00)	\$68,000.00	\$63,000.00	\$63,000.00							
22	Uniform Construction Code		1.00	0.00%	\$0.00	\$16,799.00	\$16,799.00	\$16,799.00							
23	Insurance			10.20%	\$100,000.00	\$980,000.00	\$1,080,000.00	\$1,080,000.00							
25	Public Safety	14.00	6.00	-3.76%	(\$90,999.05)	\$2,417,830.00	\$2,326,830.95	\$2,326,830.95							
26	Public Works	7.00		2.09%	\$13,700.00	\$656,300.00	\$670,000.00	\$670,000.00							
27	Health and Human Services			0.77%	\$500.00	\$65,000.00	\$65,500.00	\$65,500.00							
28	Parks and Recreation			0.00%	\$0.00	\$65,500.00	\$65,500.00	\$65,500.00							
29	Education (including Library)			4.17%	\$5,000.00	\$120,000.00	\$125,000.00	\$125,000.00							
30	Unclassified			-100.00%	(\$50,264.00)	\$50,264.00	\$0.00								
31	Utilities and Bulk Purchases			4.69%	\$15,000.00	\$320,000.00	\$335,000.00	\$335,000.00							
32	Landfill / Solid Waste Disposal			-0.74%	(\$5,000.00)	\$680,000.00	\$675,000.00	\$675,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00	\$0.00							
36	Statutory Expenditures			1.04%	\$8,784.08	\$840,827.92	\$849,612.00	\$810,612.00			\$39,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			-0.83%	(\$2,500.00)	\$302,500.00	\$300,000.00	\$300,000.00							
43	Court and Public Defender			5.00%	\$2,000.00	\$40,000.00	\$42,000.00	\$42,000.00							
44	Capital			2062.50%	\$412,500.00	\$20,000.00	\$432,500.00	\$417,500.00			\$15,000.00				
45	Debt			52.01%	\$192,162.49	\$369,498.00	\$561,660.49	\$272,390.00			\$289,270.49				
46	Deferred Charges			-86.86%	(\$264,500.00)	\$304,500.00	\$40,000.00	\$40,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-43.99%	(\$541,603.03)	\$1,231,164.08	\$689,561.05	\$689,561.05							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		36.00	10.00	-0.75%	(\$82,898.93)	\$11,033,831.87	\$10,950,932.94	\$8,666,062.45	\$0.00	\$0.00	\$2,284,870.49				



USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring appropriation reductions</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				None at this time		



**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	77	\$24,726,600.00	1.75%
2 Residential	1,962	\$1,271,272,100.00	89.97%
3A/3B Farm			0.00%
4A Commercial	84	\$100,992,500.00	7.15%
4B Industrial			0.00%
4C Apartments	3	\$16,078,800.00	1.14%
5A/5B Railroad	1		0.00%
6A/6B Business Personal Property	1		0.00%
Total	2,128	\$1,413,070,000.00	100.00%
Average Ratio (%), Assessed to True Value			
		100.00%	
Equalized Valuation, Taxable Properties			
		\$1,413,070,000.00	
Total # of property tax appeals filed in 2014			
		County Tax Board	186.00
		State Tax Court	19.00
Number of 2014 County Tax Board decisions appealed to Tax Court			
		14.00	
Number of pending property tax appeals in State Tax Court			
Amount paid out by municipality for tax appeals in 2014			
		\$0.00	

Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$9,316,900.00	25.06%
15B Other Schools			0.00%
15C Public Property	37	\$20,739,500.00	55.78%
15D Church and Charities	1	\$1,336,000.00	3.59%
15E Cemeteries & Graveyards	3	\$3,882,600.00	10.44%
15F Other Exempt	5	\$1,903,200.00	5.12%
Total			
	47	\$37,178,200.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties			
		2.16%	

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

## Long Term Tax Exemptions

[illegible]



## Long Term Tax Exemption

[illegible]



**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		6,267.28	\$4,500.00	\$500.00	\$1,267.28		
Supervisory Staff (Department Heads & Managers)	2.00		288,623.79	\$245,700.00		\$16,388.76	\$9,952.38	\$16,582.65
Police Officers (Including Superior Officers)	14.00	6.00	2,317,468.43	\$1,779,048.00	\$189,357.00	\$147,328.22	\$73,571.45	\$128,163.76
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	9.00	1.00	746,869.79	\$576,000.00	\$57,000.00	\$33,700.65	\$37,141.94	\$43,027.20
All Other Non-Union Employees not listed above	4.00	3.00	393,256.27	\$341,030.00		\$20,367.70	\$6,383.63	\$25,474.94
Totals	36.00	10.00	3,752,485.56	\$2,946,278.00	\$246,857.00	\$219,052.61	\$127,049.40	\$213,248.55

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

**NO**

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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>			
Single Coverage	7.00	\$14,904.00	\$104,328.00
Parent & Child	1.00	\$22,152.00	\$22,152.00
Employee & Spouse (or Partner)	2.00	\$32,376.00	\$64,752.00
Family	15.00	\$37,932.00	\$568,980.00
Employee Cost Sharing Contribution (enter as negative - )			(\$127,049.00)
Subtotal	25.00	\$107,364.00	\$633,163.00
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	0.00	\$0.00	\$0.00
<b><u>Retirees - Health Benefits - Annual Cost</u></b>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	0.00	\$0.00	\$0.00
<b>GRAND TOTAL</b>	25.00	\$107,364.00	\$633,163.00

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

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

**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)**

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
Members of the P.B.A.	450.00	\$193,100.80	X		
<b>Totals</b>	450.00	\$193,100.80			
<b>Total Funds Reserved as of end of 2014</b>		\$41,040.75			
<b>Total Funds Appropriated in 2015</b>		\$40,000.00			

### UFB-9 Accumulated Absence Liability



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

Gross Debt Deductions Net Debt				Current Year Budget 2016 Budget 2017 Budget All Additional Future Years' Budgets				
Local School Debt	\$2,800,000.00	\$2,800,000.00	\$0.00	Utility Fund - Principal	\$70,000.00	\$70,000.00	\$70,000.00	\$202,300.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$22,365.00	\$15,365.00	\$11,865.00	\$14,595.00
				Bond Anticipation Notes - Principal	\$150,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$1,600.00			
Water-Sewer	\$4,490,603.97	\$4,490,603.97	\$0.00	Bonds - Principal	\$117,500.00			
0			\$0.00	Bonds - Interest	\$3,290.00			
0			\$0.00	Loans & Other Debt - Principal	\$164,580.49	\$164,580.49	\$169,580.49	\$2,918,288.20
0			\$0.00	Loans & Other Debt - Interest	\$32,325.00	\$31,425.00	\$30,425.00	\$248,254.17
0			\$0.00					
0			\$0.00	Total	\$561,660.49	\$281,370.49	\$281,870.49	\$3,383,437.37
Municipal Purposes								
Debt Authorized	\$538,871.85		\$538,871.85	Total Principal	\$502,080.49	\$234,580.49	\$239,580.49	\$3,120,588.20
Notes Outstanding	\$1,588,035.10		\$1,588,035.10	Total Interest	\$59,580.00	\$46,790.00	\$42,290.00	\$262,849.17
Bonds Outstanding			\$0.00	% of Total Current Year Budget	5.13%			
Loans and Other Debt	\$489,000.00		\$489,000.00					
Total (Current Year)	\$9,906,510.92	\$7,290,603.97	\$2,615,906.95					
Population (2010 census)	4,778				Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$2,073.36				Rating			
Per Capita Net Debt	\$547.49				Year of Last Rating			
3 Yr. Average Property Valuation		\$1,406,236,464.00						
Net Debt as % of 3 Year Avg Property Valuation		0.19%						
				Sheet UFB-10				