



State of New Jersey

Local Government Services

Year: **2022** Municipal User Friendly Budget

MUNICIPALITY: 1308 Brielle Borough - County of Monmouth

Introduced

Municode: 1308

Filename: 1308_fbi_2022.xlsm

Website: briellenj.com

Phone Number:

732-528-6600

Mailing Address:

601 Union Lane

Municipality: Brielle

State:

NJ

Zip:

08730

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas	Barry	Nicol	12/31/2023	townhall@brielleboro.com

Chief Administrative Officer

Thomas	Francis	Nolan		tnolan@brielleboro.com
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Chief Financial Officer

John	D.	Antonides		jantonides@briellenj.gov
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Municipal Clerk

Carol		Baran		cbaran@brielleboro.com
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Registered Municipal Accountant

Robert	A.	Hulsart		rah@monmouth.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank	A.	Garruzzo	12/31/2024	frank.garruzzo@morganstanleysmith.com
Michael	Alan	Gianforte	12/31/2022	gianforte5@gmail.com
Cort	W.	Gorham	12/31/2022	cortgorham@gmail.com
Paul	K.	Nolan	12/31/2024	pnolan@maserconsulting.com
Timothy	A.	Shaak	12/31/2023	timshaak@hotmail.com
John	V.	Visceglia	12/31/2023	jvisceglia@optonline.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.424	\$7,131,045.83	27.70%	\$3,806.18	Municipal Purpose Tax	ACTUAL	\$8,057,692.80
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.844	\$14,188,206.00	55.10%	\$7,576.44	Local School District	ESTIMATED	\$14,471,970.12
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.221	\$3,704,749.18	14.39%	\$1,983.88	County Purposes	ESTIMATED	\$3,778,844.16
County Library	0.017	\$278,078.23	1.08%	\$152.61	County Library	ESTIMATED	\$283,639.79
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.027	\$445,535.80	1.73%	\$242.37	County Open Space	ESTIMATED	\$454,446.52
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	1.533	\$25,747,615.04	100.00%	\$13,761.48	Total ESTIMATED amount to be raised by taxes		\$27,046,593.39
Total Taxable Valuation as of	October 1, 2021	\$1,982,345,400.00			Revenue Anticipated, Excluding Tax Levy		2,438,498.62
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		9,684,793.62
Current Year Average Residential Assessment		\$897,682.98			Total Non-Municipal Tax Levy		\$18,988,900.59
					Amount to be Raised by Taxes - Before RUT		\$26,235,195.59
					Reserve for Uncollected Taxes (RUT)		\$811,397.80
					Total Amount to be Raised by Taxes		\$27,046,593.39
					% 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 2021		25,707,757.47
					Total Tax Levy, CY 2021		25,862,652.14
					% of Taxes Collected, CY 2021		99.40%
					Delinquent Taxes - December 31, 2021		\$153,660.60

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-Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	-5.94%	(\$121,892.05)	\$2,051,786.29	\$1,929,894.24	\$1,800,000.00			\$129,894.24				
08	Local Revenue	-8.51%	(\$236,110.78)	\$2,774,110.78	\$2,538,000.00	\$138,000.00			\$2,400,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$296,018.00	\$296,018.00	\$296,018.00							
08	Uniform Construction Code Fees	-29.57%	(\$37,791.00)	\$127,791.00	\$90,000.00	\$90,000.00							
	<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	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-44.98%	(\$10,201.82)	\$22,682.44	\$12,480.62	\$12,480.62							
08	Other Special Items	-44.29%	(\$1,590.00)	\$3,590.00	\$2,000.00	\$2,000.00							
15	Receipts from Delinquent Taxes	-45.04%	(\$81,944.24)	\$181,944.24	\$100,000.00	\$100,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	3.29%	\$256,728.64	\$7,800,964.16	\$8,057,692.80	\$8,057,692.80							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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	-1.76%	(\$232,801.25)	\$13,258,886.91	\$13,026,085.66	\$10,496,191.42	\$0.00	\$0.00	\$2,529,894.24	\$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	Water-Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	8.00	9.00	0.09%	\$2,310.71	\$2,658,086.29	\$2,660,397.00	\$883,500.00				\$1,776,897.00				
21	Land-Use Administration		3.00	0.00%	\$0.00	\$64,000.00	\$64,000.00	\$64,000.00								
22	Uniform Construction Code		1.00	27.78%	\$500.00	\$1,800.00	\$2,300.00	\$2,300.00								
23	Insurance			1.91%	\$23,318.00	\$1,221,682.00	\$1,245,000.00	\$1,240,000.00				\$5,000.00				
25	Public Safety	16.00	6.00	0.46%	\$13,415.42	\$2,886,261.99	\$2,899,677.41	\$2,892,330.00	\$7,347.41							
26	Public Works	8.00		1.77%	\$13,900.99	\$786,099.01	\$800,000.00	\$800,000.00								
27	Health and Human Services			1.70%	\$1,350.00	\$79,500.00	\$80,850.00	\$80,850.00								
28	Parks and Recreation		20.00	-2.34%	(\$1,500.00)	\$64,000.00	\$62,500.00	\$62,500.00								
29	Education (including Library)			9.09%	\$15,000.00	\$165,000.00	\$180,000.00	\$180,000.00								
30	Unclassified			50.00%	\$2,500.00	\$5,000.00	\$7,500.00	\$7,500.00								
31	Utilities and Bulk Purchases			14.29%	\$50,000.00	\$350,000.00	\$400,000.00	\$400,000.00								
32	Landfill / Solid Waste Disposal			-25.12%	(\$180,518.23)	\$718,651.44	\$538,133.21	\$533,000.00	\$5,133.21							
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			4.34%	\$45,756.00	\$1,053,127.00	\$1,098,883.00	\$1,078,883.00				\$20,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			2.43%	\$11,450.00	\$471,000.00	\$482,450.00	\$392,450.00				\$90,000.00				
43	Court and Public Defender			4.17%	\$1,800.00	\$43,200.00	\$45,000.00	\$45,000.00								
44	Capital			0.00%	\$0.00	\$90,000.00	\$90,000.00	\$10,000.00				\$80,000.00				
45	Debt			47.65%	\$502,797.24	\$1,055,200.00	\$1,557,997.24	\$1,000,000.00				\$557,997.24				
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			11.16%	\$81,472.97	\$729,924.83	\$811,397.80	\$811,397.80								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		32.00	39.00	4.69%	\$583,553.10	\$12,442,532.56	\$13,026,085.66	\$10,483,710.80	\$12,480.62	\$0.00	\$0.00	\$2,529,894.24	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	65	\$23,320,500.00	1.18%
2 Residential	1,980	\$1,812,441,200.00	91.43%
3A/3B Farm			0.00%
4A Commercial	86	\$120,415,300.00	6.07%
4B Industrial			0.00%
4C Apartments	3	\$26,168,400.00	1.32%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$0.00	0.00%
Total	2,135	\$1,982,345,400.00	100.00%

Average Ratio (%), Assessed to True Value	92.90%
Equalized Valuation, Taxable Properties	\$2,133,848,654.47

Total # of property tax appeals filed in 2021	County Tax Board	31.00
	State Tax Court	17.00
Number of 2021 County Tax Board decisions appealed to Tax Court		4.00
Number of pending property tax appeals in State Tax Court		17.00

Amount paid out by municipality for tax appeals in 2021	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$10,471,100.00	24.56%
15B Other Schools			0.00%
15C Public Property	37	\$22,384,000.00	52.50%
15D Church and Charities	2	\$1,781,300.00	4.18%
15E Cemeteries & Graveyards	3	\$4,808,900.00	11.28%
15F Other Exempt	5	\$3,192,700.00	7.49%
Total	48	\$42,638,000.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 2.15%			

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

Long Term Tax Exemptions

[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	7,000.00	\$7,000.00				
Supervisory Staff (Department Heads & Managers)	2.00		358,069.00	\$246,000.00		\$33,250.00	\$60,000.00	\$18,819.00
Police Officers (Including Superior Officers)	13.00	4.00	3,596,452.00	\$2,300,000.00	\$75,000.00	\$625,502.00	\$420,000.00	\$175,950.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	9.00		1,325,521.00	\$814,000.00	\$62,000.00	\$102,250.00	\$285,000.00	\$62,271.00
All Other Non-Union Employees not listed above	8.00	28.00	751,091.00	\$525,250.00		\$52,881.00	\$145,000.00	\$27,960.00
Totals	32.00	39.00	6,038,133.00	\$3,892,250.00	\$137,000.00	\$813,883.00	\$910,000.00	\$285,000.00

Is the Local Government required to comply with N.J.S.A. 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	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	8.00	\$19,665.00	\$157,320.00	8.00	\$18,450.00	\$147,600.00
Parent & Child	3.00	\$27,125.00	\$81,375.00	3.00	\$26,000.00	\$78,000.00
Employee & Spouse (or Partner)	8.00	\$38,491.00	\$307,928.00	8.00	\$37,500.00	\$300,000.00
Family	10.00	\$44,626.00	\$446,260.00	10.00	\$44,500.00	\$445,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$172,500.00)			(\$170,550.00)
Subtotal	29.00		\$820,383.00	29.00		\$800,050.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	29.00		\$820,383.00	29.00		\$800,050.00

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

NO

Is prescription drug coverage provided by the SHBP (Yes or 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
POLICE DEPARTMENT	700.00	\$349,450.00	X		
DPW	150.00	\$143,367.00	X		
NON UNION	271.00	\$182,308.00			X
Totals	1121.00	\$675,125.00			
Total Funds Reserved as of end of 2021		\$103,337.30			
Total Funds Appropriated in 2022					

UFB-9 Accumulated Absence Liability

	Gross Debt	Deductions	Net Debt		Current Year Budget	2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$317,456.47	\$264,042.06	\$265,664.95	\$2,093,095.88
Regional School Debt			\$0.00	Utility Fund - Interest	\$40,540.77	\$36,205.18	\$31,582.29	\$128,848.39
Utility Fund Debt				Bond Anticipation Notes - Principal	\$1,200,000.00			
Water-Sewer	\$10,895,745.79	\$10,895,745.79	\$0.00	Bond Anticipation Notes - Interest				
			\$0.00	Bonds - Principal				
			\$0.00	Bonds - Interest				
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	Total	\$1,557,997.24	\$300,247.24	\$297,247.24	\$2,221,944.27
Municipal Purposes				Total Principal	\$1,517,456.47	\$264,042.06	\$265,664.95	\$2,093,095.88
Debt Authorized (BNI)	\$2,195,973.96		\$2,195,973.96	Total Interest	\$40,540.77	\$36,205.18	\$31,582.29	\$128,848.39
Notes Outstanding	\$2,222,275.18		\$2,222,275.18	% of Total Current Year Budget	11.96%			
Bonds Outstanding			\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$15,313,994.93	\$10,895,745.79	\$4,418,249.14	Total Guarantees - Other				
Population (2020 census)	4,774			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$3,207.79			Total Other				
Per Capita Net Debt	\$925.48			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Year Average Property Valuation		\$1,666,475,793.00		Rating				
Net Debt as % of 3 Year Average Property Valuation		0.27%		Year of Last Rating				
				Mark "X" if Municipality has no bond rating	X			
				Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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