



State of New Jersey
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 1308 Brielle Borough - County of Monmouth Introduced

Municode: 1308 Filename: 1308_fbi_2024.xlsm

Website: briellenj.com

Phone Number: 732-528-6600

Mailing Address: 601 Union Lane
Municipality: Brielle State: NJ Zip: 08730

Government Type: Borough

Election Type: Partisan

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank	A.	Garruzzo	12/31/2024	frank.garruzzo@morganstanleysmith.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
Michael	Alan	Gianforte	12/31/2025	gianforte5@gmail.com
Cort	W.	Gorham	12/31/2025	cortgorham@gmail.com
Paul	K.	Nolan	12/31/2024	pnolan@maserconsulting.com
Eliot		Colon	12/31/2024	ecolon@brielleboro.gov
Timothy	A.	Shaak	12/31/2026	timshaak@hotmail.com
John	V.	Visceglia	12/31/2026	jvisceglia@optonline.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2024 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.406	\$9,110,572.36	31.64%	\$4,649.06	Municipal Purpose Tax	ACTUAL	\$10,575,778.80
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	0.652	\$14,616,690.00	50.77%	\$7,465.98	Local School District	ESTIMATED	\$14,909,023.80
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.186	\$4,172,261.03	14.49%	\$2,129.86	County Purposes	ESTIMATED	\$4,255,706.25
County Library	0.014	\$301,833.25	1.05%	\$160.31	County Library	ESTIMATED	\$307,869.92
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.027	\$591,105.92	2.05%	\$309.17	County Open Space	ESTIMATED	\$602,928.04
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2023					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2023		
					Total Tax Levy, CY 2023		
					% of Taxes Collected, CY 2023		
					Delinquent Taxes - December 31, 2023		

Prior Year to Current Year Comparison			
Comparison - Municipal Purposes Tax Rate			
Prior Year	Current Year	% Change (+/-)	
0.406	0.426	4.93%	
Comparison - Municipal Purposes Tax Levy			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,110,572.36	\$10,575,778.80	16.08%	\$1,465,206.44
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,649.06	\$4,878.08	4.93%	\$229.02
Sheet UFB-1			

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	9.54%	\$200,000.00	\$2,096,123.78	\$2,296,123.78	\$1,850,000.00			\$446,123.78				
08	Local Revenue	-11.24%	(\$319,867.56)	\$2,846,867.56	\$2,527,000.00	\$127,000.00			\$2,400,000.00				
09	State Aid (without offsetting appropriation)	5.22%	\$16,379.18	\$313,505.45	\$329,884.63	\$329,884.63							
08	Uniform Construction Code Fees	-27.14%	(\$48,429.00)	\$178,429.00	\$130,000.00	\$130,000.00							
	<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	-2.95%	(\$8,102.24)	\$274,243.55	\$266,141.31	\$266,141.31							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-62.21%	(\$123,485.02)	\$198,485.02	\$75,000.00	\$75,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	6.77%	\$670,908.29	\$9,904,870.51	\$10,575,778.80	\$10,575,778.80							
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	2.45%	\$387,403.65	\$15,812,524.87	\$16,199,928.52	\$13,353,804.74	\$0.00	\$0.00	\$2,846,123.78	\$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	6.00	9.00	-1.70%	(\$50,135.00)	\$2,952,572.00	\$2,902,437.00	\$1,032,000.00				\$1,870,437.00				
21	Land-Use Administration	1.00	4.00	0.00%	\$0.00	\$75,500.00	\$75,500.00	\$75,500.00								
22	Uniform Construction Code	1.00	1.00	21.74%	\$500.00	\$2,300.00	\$2,800.00	\$2,800.00								
23	Insurance			2.82%	\$36,197.00	\$1,285,000.00	\$1,321,197.00	\$1,316,197.00				\$5,000.00				
25	Public Safety	25.00	6.00	1.17%	\$36,354.65	\$3,099,067.63	\$3,135,422.28	\$3,133,770.49	\$1,651.79							
26	Public Works	8.00	1.00	11.97%	\$88,632.63	\$740,179.18	\$828,811.81	\$815,000.00	\$13,811.81							
27	Health and Human Services	1.00	2.00	12.24%	\$10,250.00	\$83,750.00	\$94,000.00	\$94,000.00								
28	Parks and Recreation	2.00	50.00	13.14%	\$9,000.00	\$68,500.00	\$77,500.00	\$77,500.00								
29	Education (including Library)			2.78%	\$5,000.00	\$180,000.00	\$185,000.00	\$185,000.00								
30	Unclassified			66.67%	\$3,000.00	\$4,500.00	\$7,500.00	\$7,500.00								
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$420,000.00	\$420,000.00	\$420,000.00								
32	Landfill / Solid Waste Disposal			6.24%	\$56,485.97	\$905,000.00	\$961,485.97	\$955,000.00	\$6,485.97							
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			5.23%	\$66,585.00	\$1,272,230.00	\$1,338,815.00	\$1,318,815.00				\$20,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.38%	\$1,870.00	\$495,300.00	\$497,170.00	\$405,170.00				\$92,000.00				
43	Court and Public Defender	4.00	1.00	0.89%	\$500.00	\$56,000.00	\$56,500.00	\$56,500.00								
44	Capital			151.66%	\$1,250,000.00	\$824,191.74	\$2,074,191.74	\$1,750,000.00	\$244,191.74			\$80,000.00				
45	Debt			28.18%	\$303,120.00	\$1,075,566.78	\$1,378,686.78	\$600,000.00				\$778,686.78				
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			-1.32%	(\$11,256.87)	\$854,167.81	\$842,910.94	\$842,910.94								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		48.00	74.00	12.55%	\$1,806,103.38	\$14,393,825.14	\$16,199,928.52	\$13,087,663.43	\$266,141.31	\$0.00	\$0.00	\$2,846,123.78	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSSED 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	48	\$31,676,000.00	1.27%	15A	Public Schools	1	\$11,924,100.00	19.85%
2	Residential	1,995	\$2,294,451,800.00	92.00%	15B	Other Schools			0.00%
3A/3B	Farm			0.00%	15C	Public Property	37	\$28,427,700.00	47.33%
4A	Commercial	83	\$134,444,800.00	5.39%	15D	Church and Charities	2	\$2,579,900.00	4.30%
4B	Industrial			0.00%	15E	Cemeteries & Graveyards	3	\$8,015,700.00	13.35%
4C	Apartments	4	\$33,292,000.00	1.33%	15F	Other Exempt	20	\$9,113,100.00	15.17%
5A/5B	Railroad	1	\$0.00	0.00%					
6A/6B	Business Personal Property	1	\$0.00	0.00%					
Total		2,132	\$2,493,864,600.00	100.00%					
Average Ratio (%), Assessed to True Value		97.68%							
Equalized Valuation, Taxable Properties		\$2,553,096,437.35							
Total # of property tax appeals filed in 2023		County Tax Board	34.00						
		State Tax Court	7.00						
Number of 2023 County Tax Board decisions appealed to Tax Court			0.00						
Number of pending property tax appeals in State Tax Court			18.00						
Amount paid out by municipality for tax appeals in 2023			\$0.00						

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
Total Long Term Exemptions - Column Total		0.00	0.00	0.00
Mark "X" if Grand Total				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Total Long Term Exemptions - GRAND TOTAL		\$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	7,000.00	\$7,000.00				
Supervisory Staff (Department Heads & Managers)	2.00		379,518.33	\$255,939.00		\$36,500.00	\$67,500.00	\$19,579.33
Police Officers (Including Superior Officers)	13.00	4.00	4,009,125.19	\$2,470,440.49	\$90,000.00	\$827,696.00	\$432,000.00	\$188,988.70
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	9.00		1,415,772.78	\$846,886.00	\$65,000.00	\$142,100.00	\$297,000.00	\$64,786.78
All Other Non-Union Employees not listed above	8.00	28.00	1,006,589.19	\$791,925.00		\$32,519.00	\$165,500.00	\$16,645.19
Totals	32.00	39.00	6,818,005.49	\$4,372,190.49	\$155,000.00	\$1,038,815.00	\$962,000.00	\$290,000.00

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	12.00	\$25,000.00	\$300,000.00	12.00	\$22,750.00	\$273,000.00
Parent & Child	2.00	\$32,000.00	\$64,000.00	2.00	\$30,750.00	\$61,500.00
Employee & Spouse (or Partner)	3.00	\$44,250.00	\$132,750.00	3.00	\$43,500.00	\$130,500.00
Family	13.00	\$49,250.00	\$640,250.00	13.00	\$47,750.00	\$620,750.00
Employee Cost Sharing Contribution (enter as negative -)			(\$175,000.00)			(\$175,680.00)
Subtotal	30.00		\$962,000.00	30.00		\$910,070.00
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	30.00		\$962,000.00	30.00		\$910,070.00

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

[illegible]

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

											Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences			
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (ALL PAGES)	2,689.00	\$1,470,238.24	515.50	\$82,448.00	39.00	\$17,137.00	-	\$0.00	-	\$0.00			
Total Funds Reserved as of end of 2023:		\$44,280.70			Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:				0.00				
Total Funds Appropriated in 2024:		\$40,000.00			Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:				1647883.00				

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				\$0.00	Utility Fund - Principal		\$653,754.60	\$155,000.00	\$155,000.00	\$2,475,000.00	
Regional School Debt				\$0.00	Utility Fund - Interest		\$124,932.18	\$106,825.00	\$100,275.00	\$4,037,270.99	
				Bond Anticipation Notes - Principal		\$600,000.00					
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Interest							
Water-Sewer		\$8,269,117.64	\$8,269,117.64	\$0.00	Bonds - Principal						
				\$0.00	Bonds - Interest						
				\$0.00	Loans & Other Debt - Principal						
				\$0.00	Loans & Other Debt - Interest						
				\$0.00							
				Total		\$1,378,686.78	\$261,825.00	\$255,275.00	\$6,512,270.99		
<u>Municipal Purposes</u>				\$1,897,492.10	Total Principal		\$1,253,754.60	\$155,000.00	\$155,000.00	\$2,475,000.00	
Debt Authorized (BNI)		\$1,897,492.10		\$1,897,492.10	Total Interest		\$124,932.18	\$106,825.00	\$100,275.00	\$4,037,270.99	
Notes Outstanding		\$2,760,232.35		\$2,760,232.35	% of Total Current Year Budget		8.51%				
Bonds Outstanding				\$0.00							
Loans and Other Debt				\$0.00							
Total (Current Year)		\$12,926,842.09	\$8,269,117.64	\$4,657,724.45	Description		Debt Not Listed Above				
					Total Guarantees - Governmental						
					Total Guarantees - Other						
					Total Capital/Equipment Leases						
					Total Other						
					<u>Bond Rating</u>		<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>		
					Rating						
					Year of Last Rating						
					Mark "X" if Municipality has no bond rating						
					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)
