State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 1308 Brielle Borough - County of Monmouth — Adopted

Municode: 1308 **Filename:** 1308_fba_2023.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

Chief Financial Officer

John	D.	Antonides		jantonides@briellenj.gov

Municipal Clerk

Carol		Baran		cbaran@brielleboro.com

Registered Municipal Accountant

Robert	A.	Hulsart		rah@monmouth.com

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	12/31/2025	gianforte5@gmail.com
Cort	W.	Gorham	12/31/2025	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

2022 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	0.407	$8,057,692.80	29.80%	$4,203.26
Municipal Library			0.00%	$0.00
Municipal Open Space			0.00%	$0.00
Municipal Arts and Culture			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	0.724	$14,330,088.00	53.00%	$7,477.06
Regional School District			0.00%	$0.00
County Purposes	0.195	$3,861,358.95	14.28%	$2,013.85
County Library	0.015	$290,210.37	1.07%	$154.91
County Board of Health			0.00%	$0.00
County Open Space	0.025	$500,389.73	1.85%	$258.19
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2022 Budget)	1.366	$27,039,739.85	100.00%	$14,107.27

Total Taxable Valuation as of October 1, 2022 $2,243,938,700.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment $1,032,743.17

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.407	0.406	-0.25%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$8,057,692.80	$9,110,572.36	13.07%	$1,052,879.56

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$4,203.26	$4,192.94	-0.25%	($10.33)

Sheet UFB-1

Current Year 2023 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	$9,110,572.36
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	$14,616,689.76
Regional School District		
County Purposes	ESTIMATED	$3,938,586.13
County Library	ESTIMATED	$296,014.58
County Board of Health		
County Open Space	ESTIMATED	$510,397.52
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$28,472,260.35

Revenue Anticipated, Excluding Tax Levy	2,607,249.00
Budget Appropriations, before Reserve for Uncollected Taxes	10,863,653.55
Total Non-Municipal Tax Levy	$19,361,687.99
Amount to be Raised by Taxes - Before RUT	$27,618,092.54
Reserve for Uncollected Taxes (RUT)	$854,167.81
Total Amount to be Raised by Taxes	$28,472,260.35
% 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 2022	26,978,838.28
Total Tax Levy, CY 2022	27,180,999.28
% of Taxes Collected, CY 2022	99.26%
Delinquent Taxes - December 31, 2022	$198,235.02

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	-0.20%	($3,890.46)	$1,929,894.24	$1,926,003.78	$1,650,000.00			$276,003.78				
08	Local Revenue	-8.10%	($226,156.82)	$2,790,656.82	$2,564,500.00	$164,500.00			$2,400,000.00				
09	State Aid (without offsetting appropriation)	0.66%	$2,046.00	$311,459.45	$313,505.45	$313,505.45							
08	Uniform Construction Code Fees	-42.59%	($96,440.00)	$226,440.00	$130,000.00	$130,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	$0.00		$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	$0.00		$0.00								
10	Public and Private Revenue	2097.36%	$261,762.93	$12,480.62	$274,243.55	$274,243.55							
08	Other Special Items	#DIV/0!	$0.00		$0.00								
15	Receipts from Delinquent Taxes	-51.19%	($78,660.60)	$153,660.60	$75,000.00	$75,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.57%	$313,859.85	$8,796,712.51	$9,110,572.36	$9,110,572.36							
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	1.21%	$172,520.90	$14,221,304.24	$14,393,825.14	$11,717,821.36	$0.00	$0.00	$2,676,003.78	$0.00	$0.00	$0.00	$0.00

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

FCOA		Budgeted Positions Full-Time	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	6.33%	$169,040.00	$2,668,397.00	$2,837,437.00	$934,000.00				$1,903,437.00				
21	Land-Use Administration		3.00	17.97%	$11,500.00	$64,000.00	$75,500.00	$75,500.00								
22	Uniform Construction Code		1.00	0.00%	$0.00	$2,300.00	$2,300.00	$2,300.00								
23	Insurance			3.45%	$43,000.00	$1,245,000.00	$1,288,000.00	$1,283,000.00				$5,000.00				
25	Public Safety	16.00	6.00	6.81%	$198,390.22	$2,914,677.41	$3,113,067.63	$3,095,330.00	$17,737.63							
26	Public Works	8.00		5.37%	$42,180.97	$785,133.21	$827,314.18	$815,000.00	$12,314.18							
27	Health and Human Services			7.30%	$5,900.00	$80,850.00	$86,750.00	$86,750.00								
28	Parks and Recreation		20.00	9.60%	$6,000.00	$62,500.00	$68,500.00	$68,500.00								
29	Education (including Library)			0.00%	$0.00	$180,000.00	$180,000.00	$180,000.00								
30	Unclassified			0.00%	$0.00	$7,500.00	$7,500.00	$7,500.00								
31	Utilities and Bulk Purchases			5.00%	$20,000.00	$400,000.00	$420,000.00	$420,000.00								
32	Landfill / Solid Waste Disposal			69.79%	$372,000.00	$533,000.00	$905,000.00	$905,000.00								
35	Contingency			#DIV/0!	$0.00		$0.00									
36	Statutory Expenditures			16.55%	$181,347.00	$1,095,883.00	$1,277,230.00	$1,257,230.00				$20,000.00				
37	Judgements			#DIV/0!	$0.00		$0.00									
42	Shared Services			2.66%	$12,850.00	$482,450.00	$495,300.00	$403,300.00				$92,000.00				
43	Court and Public Defender			24.44%	$11,000.00	$45,000.00	$56,000.00	$56,000.00								
44	Capital			815.77%	$734,191.74	$90,000.00	$824,191.74	$500,000.00	$244,191.74			$80,000.00				
45	Debt			-30.96%	($482,430.46)	$1,557,997.24	$1,075,566.78	$500,000.00				$575,566.78				
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			5.27%	$42,770.01	$811,397.80	$854,167.81	$854,167.81								
55	Surplus General Budget			#DIV/0!	$0.00		$0.00									
	Total	32.00	39.00	10.50%	$1,367,739.48	$13,026,085.66	$14,393,825.14	$11,443,577.81	$274,243.55	$0.00	$0.00	$2,676,003.78	$0.00	$0.00	$0.00	$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	**Line Item.** Put "X" in cell to the left that corresponds to the type of imbalance.	**Amount**	**Comment/Explanation**

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	44	$27,238,100.00	1.21%
2	Residential	1,992	$2,057,224,400.00	91.68%
3A/3B	Farm			0.00%
4A	Commercial	83	$127,896,700.00	5.70%
4B	Industrial			0.00%
4C	Apartments	4	$31,579,500.00	1.41%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property			0.00%
	Total	2,123	$2,243,938,700.00	100.00%

Average Ratio (%), Assessed to True Value	92.96%
Equalized Valuation, Taxable Properties	$2,413,875,537.87

Total # of property tax appeals filed in 2022	County Tax Board	34.00
	State Tax Court	7.00
Number of 2022 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 2022		$0.00

Property Tax Assessments - Exempt Properties (October 1, 2022 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	1	$11,856,200.00	20.96%
15B	Other Schools			0.00%
15C	Public Property	37	$27,073,600.00	47.86%
15D	Church and Charities	2	$2,583,500.00	4.57%
15E	Cemeteries & Graveyards	3	$7,541,800.00	13.33%
15F	Other Exempt	20	$7,517,500.00	13.29%
	Total	63	$56,572,600.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties: 2.52%

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 2022 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

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 2022 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 2022 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 2022 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 2022 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		367,156.38	$250,920.00		$34,541.00	$62,500.00	$19,195.38
Police Officers (Including Superior Officers)	13.00	4.00	3,890,798.50	$2,439,000.00	$90,000.00	$752,715.00	$422,500.00	$186,583.50
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	9.00		1,386,046.42	$830,280.00	$65,000.00	$137,250.00	$290,000.00	$63,516.42
All Other Non-Union Employees not listed above	8.00	28.00	807,478.70	$574,050.00		$57,724.00	$150,000.00	$25,704.70
Totals	32.00	39.00	6,458,480.00	$4,101,250.00	$155,000.00	$982,230.00	$925,000.00	$295,000.00

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	$22,750.00	$273,000.00	8.00	$19,665.00	$157,320.00
Parent & Child	2.00	$30,750.00	$61,500.00	3.00	$27,125.00	$81,375.00
Employee & Spouse (or Partner)	3.00	$43,500.00	$130,500.00	8.00	$38,491.00	$307,928.00
Family	13.00	$47,750.00	$620,750.00	10.00	$44,626.00	$446,260.00
Employee Cost Sharing Contribution (enter as negative -)			($175,680.00)			($172,500.00)
Subtotal	30.00		$910,070.00	29.00		$820,383.00
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		$910,070.00	29.00		$820,383.00

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items) Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
POLICE DEPARTMENT	2507.00	$490,381.30	X		
DPW	160.00	$215,000.00	X		
NON UNION	307.50	$265,000.00			X
Totals	2974.50	$970,381.30			

Total Funds Reserved as of end of 2022	$68,280.70
Total Funds Appropriated in 2023	$40,000.00

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

	Gross Debt	Deductions	Net Debt
Local School Debt			$0.00
Regional School Debt			$0.00
Utility Fund Debt			
Water-Sewer	$9,171,792.70	$9,171,792.70	$0.00
			$0.00
			$0.00
			$0.00
			$0.00
Municipal Purposes			
Debt Authorized (BNI)	$1,250,639.86		$1,250,639.86
Notes Outstanding	$2,522,769.62		$2,522,769.62
Bonds Outstanding			$0.00
Loans and Other Debt			$0.00
Total (Current Year)	$12,945,202.18	$9,171,792.70	$3,773,409.48

Population (2020 census)	4,774
Per Capita Gross Debt	$2,711.60
Per Capita Net Debt	$790.41
3 Year Average Property Valuation	$1,848,561,087.67
Net Debt as % of 3 Year Average Property Valuation	0.20%

	Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Utility Fund - Principal	$429,379.60	$145,000.00	$155,000.00	$2,630,000.00
Utility Fund - Interest	$146,187.18	$319,941.78	$319,941.78	$3,659,700.25
Bond Anticipation Notes - Principal	$500,000.00			
Bond Anticipation Notes - Interest				
Bonds - Principal				
Bonds - Interest				
Loans & Other Debt - Principal				
Loans & Other Debt - Interest				
Total	$1,075,566.78	$464,941.78	$474,941.78	$6,289,700.25
Total Principal	$929,379.60	$145,000.00	$155,000.00	$2,630,000.00
Total Interest	$146,187.18	$319,941.78	$319,941.78	$3,659,700.25
% of Total Current Year Budget	7.47%			

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			
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

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Recipient	County	County of Monmouth	Police	EMS / Dispatch		1/1/2023	12/31/2023	$80,000.00
Lead	Municipality	Manasquan Borough, Monmouth County	Diesel and Gasoline	Other (Please Explain in Notes)	Fuel	1/1/2023	12/31/2023	$129,057.84
Lead	Municipality	Sea Girt Borough, Monmouth County	Salt and Sand	Snow Removal		1/1/2023	12/31/2023	$108,344.15
Recipient	Municipality	Manasquan Borough, Monmouth County	Court	Court and Public Defender		1/1/2023	12/31/2023	$150,000.00
Recipient	Municipality	Spring Lake Borough, Monmouth County	Building	Uniform Construction Code		1/1/2023	12/31/2023	$115,000.00
Recipient	Municipality	Sea Girt Borough, Monmouth County	Fire Prevention	Fire		1/1/2023	12/31/2023	$43,300.00
Recipient	Municipality	Sea Girt Borough, Monmouth County	Code Enforcement	Property Management / Maintenance		1/1/2023	12/31/2023	$15,000.00
Lead	School District	Brielle Borough School District	Snow Removal	Snow Removal	Offsert by Services	1/1/2023	12/31/2023	
Recipient	School District	Brielle Borough School District	Janitorial Services	Property Management / Maintenance	Offsert by Services	1/1/2023	12/31/2023	
Recipient	Municipality	Manasquan Borough, Monmouth County	Stormwater	Stormwater		1/1/2023	12/31/2023	
	Amount Received Page Total							$237,401.99
	Amount Paid Page Total							$403,300.00
	Page Total							$640,701.99

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	Amount Received Total							$237,401.99
	Amount Paid Total							$403,300.00
	Total							$640,701.99

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

SOUTHEAST MONMOUTH MUNICIPAL UTILITY AUTHORITY
2700 ALLAIRE ROAD, WALL, NJ 07719
SOUTH MONMOUTH REGIONAL UTILITY AUTHORITY
1235 18TH AVENUE, WALL, NJ 07719

USER FRIENDLY BUDGET SECTION - Notes

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