



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:**

**Website:**

**Phone Number:**

**Mailing Address:**

[Email the UFB if not using Outlook](#)

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

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas	Barry	Nicole	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		<a href="mailto:jantonides@coltsneck.org">jantonides@coltsneck.org</a>
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**Municipal Clerk**

Thomas	Francis	Nolan		tnolan@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	12/31/2021	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	12/31/2021	pnolan@maserconsulting.com
Timothy	A.	Shaak	12/31/2020	timshaak@hotmail.com
John	V.	Visceglia	12/31/2020	jvisceglia@optonline.net



**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 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	0.437	\$6,840,086.00	27.10%	\$3,095.92	Municipal Purpose Tax	ACTUAL	\$6,989,704.20
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	0.893	\$13,979,790.00	55.39%	\$6,326.45	Local School District	ESTIMATED	\$14,259,385.80
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.238	\$3,722,862.87	14.75%	\$16,635.50	County Purposes	ESTIMATED	\$3,797,320.13
County Library	0.017	\$266,316.12	1.06%	\$120.44	County Library	ESTIMATED	\$271,642.44
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.028	\$429,682.30	1.70%	\$198.37	County Open Space	ESTIMATED	\$438,275.95
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2019 Budget)</b>	<b>1.613</b>	<b>\$25,238,737.29</b>	<b>100.00%</b>	<b>\$26,376.67</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$25,756,328.52</b>
Total Taxable Valuation as of October 1, 2019 <u>\$1,575,977,400.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,681,749.85</u>		
Current Year Average Residential Assessment <u>\$708,449.32</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>8,950,276.85</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$18,766,624.32</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$25,035,151.32</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$721,177.20</u>		
0.437	0.442	1.14%			Total Amount to be Raised by Taxes <u>\$25,756,328.52</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.20%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$6,840,086.00	\$6,989,704.20	2.19%	\$149,618.20				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2019 <u>25,091,122.03</u>		
\$3,095.92	\$3,131.35	1.14%	\$35.42		Total Tax Levy, CY 2019 <u>25,343,261.26</u>		
					% of Taxes Collected, CY 2019 <u>99.01%</u>		
					Delinquent Taxes - December 31, 2019 <u>\$248,843.16</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	Water-Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.17%	\$2,879.44	\$1,697,120.56	\$1,700,000.00	\$1,700,000.00							
08	Local Revenue	-10.09%	(\$277,195.60)	\$2,747,596.60	\$2,470,401.00	\$163,500.00		\$2,306,901.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$296,018.00	\$296,018.00	\$296,018.00							
08	Uniform Construction Code Fees	-34.37%	(\$41,902.00)	\$121,902.00	\$80,000.00	\$80,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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	-64.95%	(\$439,640.27)	\$676,872.12	\$237,231.85	\$237,231.85							
08	Other Special Items	-94.28%	(\$82,377.47)	\$87,377.47	\$5,000.00	\$5,000.00							
15	Receipts from Delinquent Taxes	-11.48%	(\$25,930.94)	\$225,930.94	\$200,000.00	\$200,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-5.23%	(\$386,076.25)	\$7,375,780.45	\$6,989,704.20	\$6,989,704.20							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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								
	<b>Total</b>	<b>-9.45%</b>	<b>(\$1,250,243.09)</b>	<b>\$13,228,598.14</b>	<b>\$11,978,355.05</b>	<b>\$9,671,454.05</b>	<b>\$0.00</b>	<b>\$2,306,901.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Water-Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	15.00	2.00	3.60%	\$88,459.24	\$2,456,586.76	\$2,545,046.00	\$796,000.00		\$1,749,046.00					
21	Land-Use Administration		3.00	-64.44%	(\$115,952.84)	\$179,952.84	\$64,000.00	\$64,000.00							
22	Uniform Construction Code		1.00	18.78%	\$2,877.82	\$15,322.18	\$18,200.00	\$18,200.00							
23	Insurance			4.32%	\$50,366.81	\$1,165,397.19	\$1,215,764.00	\$1,210,764.00		\$5,000.00					
25	Public Safety	16.00	6.00	12.44%	\$285,514.61	\$2,294,417.66	\$2,579,932.27	\$2,575,330.00	\$4,602.27						
26	Public Works	8.00		-18.71%	(\$235,229.65)	\$1,257,539.59	\$1,022,309.94	\$795,000.00	\$227,309.94						
27	Health and Human Services			20.01%	\$12,085.50	\$60,386.50	\$72,472.00	\$72,472.00							
28	Parks and Recreation			10.76%	\$6,215.46	\$57,784.54	\$64,000.00	\$64,000.00							
29	Education (including Library)			6.45%	\$10,000.00	\$155,000.00	\$165,000.00	\$165,000.00							
30	Unclassified			-92.29%	(\$59,825.60)	\$64,825.60	\$5,000.00	\$5,000.00							
31	Utilities and Bulk Purchases			5.80%	\$19,185.91	\$330,814.09	\$350,000.00	\$350,000.00							
32	Landfill / Solid Waste Disposal			15.99%	\$99,038.46	\$619,281.18	\$718,319.64	\$713,000.00	\$5,319.64						
35	Contingency			#DIV/0!	\$5,000.00		\$5,000.00	\$5,000.00							
36	Statutory Expenditures			-3.90%	(\$39,967.05)	\$1,026,046.05	\$986,079.00	\$964,079.00		\$22,000.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00	\$0.00							
42	Shared Services			25.03%	\$90,735.43	\$362,464.57	\$453,200.00	\$363,200.00		\$90,000.00					
43	Court and Public Defender			#DIV/0!	\$42,000.00		\$42,000.00	\$42,000.00							
44	Capital			-35.79%	(\$50,168.15)	\$140,168.15	\$90,000.00	\$10,000.00		\$80,000.00					
45	Debt			16.91%	\$124,501.17	\$736,353.83	\$860,855.00	\$500,000.00		\$360,855.00					
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			2.93%	\$20,509.64	\$700,667.56	\$721,177.20	\$721,177.20							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00	\$0.00							
	<b>Total</b>	<b>39.00</b>	<b>12.00</b>	<b>3.06%</b>	<b>\$355,346.76</b>	<b>\$11,623,008.29</b>	<b>\$11,978,355.05</b>	<b>\$9,434,222.20</b>	<b>\$237,231.85</b>	<b>\$0.00</b>	<b>\$2,306,901.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

### USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

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

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	69	\$21,626,000.00	1.37%
2 Residential	1,975	\$1,426,444,400.00	90.51%
3A/3B Farm			0.00%
4A Commercial	86	\$109,524,800.00	6.95%
4B Industrial			0.00%
4C Apartments	3	\$18,382,200.00	1.17%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$0.00	0.00%
<b>Total</b>	<b>2,134</b>	<b>\$1,575,977,400.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	98.76%
Equalized Valuation, Taxable Properties	\$1,595,764,884.57

  

Total # of property tax appeals filed in 2019	County Tax Board	30.00
	State Tax Court	14.00
Number of 2019 County Tax Board decisions appealed to Tax Court		5.00
Number of pending property tax appeals in State Tax Court		26.00

  

Amount paid out by municipality for tax appeals in 2019	\$0.00
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<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$9,914,700.00	24.43%
15B Other Schools			0.00%
15C Public Property	37	\$21,613,000.00	53.26%
15D Church and Charities	2	\$1,783,700.00	4.40%
15E Cemeteries & Graveyards	3	\$3,971,900.00	9.79%
15F Other Exempt	6	\$3,296,300.00	8.12%
<b>Total</b>	<b>49</b>	<b>\$40,579,600.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs.  
Non-Exempt Properties 2.57%

<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 2019 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**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		675,956.00	\$456,000.00		\$48,000.00	\$137,072.00	\$34,884.00
Police Officers (Including Superior Officers)	13.00	4.00	3,203,579.00	\$2,015,000.00	\$75,000.00	\$541,979.00	\$417,452.50	\$154,147.50
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	9.00		1,175,781.50	\$700,000.00	\$61,900.00	\$79,000.00	\$281,331.50	\$53,550.00
All Other Non-Union Employees not listed above	5.00	9.00	785,044.00	\$600,000.00		\$55,000.00	\$84,144.00	\$45,900.00
<b>Totals</b>	<b>29.00</b>	<b>20.00</b>	<b>5,847,360.50</b>	<b>\$3,778,000.00</b>	<b>\$136,900.00</b>	<b>\$723,979.00</b>	<b>\$920,000.00</b>	<b>\$288,481.50</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	8.00	\$17,496.00	\$139,968.00	8.00	\$17,976.00	\$143,808.00
Parent & Child	3.00	\$25,692.00	\$77,076.00	3.00	\$24,924.00	\$74,772.00
Employee & Spouse (or Partner)	8.00	\$37,496.00	\$299,968.00	8.00	\$36,796.00	\$294,368.00
Family	10.00	\$44,436.00	\$444,360.00	10.00	\$38,708.00	\$387,080.00
Employee Cost Sharing Contribution (enter as negative - )			(\$165,217.45)			(\$175,000.00)
<b>Subtotal</b>	<b>29.00</b>		<b>\$796,154.55</b>	<b>29.00</b>		<b>\$725,028.00</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>29.00</b>		<b>\$796,154.55</b>	<b>29.00</b>		<b>\$725,028.00</b>

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
POLICE DEPARTMENT	659.25	\$308,432.63	X		
DPW	144.00	\$37,582.23	X		
NON UNION	130.00	\$54,613.20			X
<b>Totals</b>	933.25	\$400,628.06			
<b>Total Funds Reserved as of end of 2019</b>		\$0.00			
<b>Total Funds Appropriated in 2020</b>		\$0.00			

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$800,000.00	\$800,000.00	\$320,050.00	\$246,392.24	\$246,392.24	\$3,063,938.75
Regional School Debt			\$40,805.00	\$48,484.93	\$44,185.77	\$196,635.86
Utility Fund Debt			\$500,000.00			
Water-Sewer	\$10,585,440.78	\$10,585,440.78				
0						
0						
0						
0						
0						
<b>Municipal Purposes</b>						
Debt Authorized	\$1,873,566.20	\$1,873,566.20				
Notes Outstanding	\$1,628,839.85	\$1,628,839.85				
Bonds Outstanding						
Loans and Other Debt						
<b>Total (Current Year)</b>	<b>\$14,887,846.83</b>	<b>\$11,385,440.78</b>	<b>\$860,855.00</b>	<b>\$294,877.17</b>	<b>\$290,578.01</b>	<b>\$3,260,574.61</b>
Population (2010 census)	4,774					
Per Capita Gross Debt	\$3,118.53					
Per Capita Net Debt	\$733.64					
3 Yr. Average Property Valuation		\$1,543,850,525.67				
Net Debt as % of 3 Year Avg Property Valuation		0.23%				
Utility Fund - Principal			\$820,050.00	\$246,392.24	\$246,392.24	\$3,063,938.75
Utility Fund - Interest			\$40,805.00	\$48,484.93	\$44,185.77	\$196,635.86
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total Principal</b>			<b>\$820,050.00</b>	<b>\$246,392.24</b>	<b>\$246,392.24</b>	<b>\$3,063,938.75</b>
<b>Total Interest</b>			<b>\$40,805.00</b>	<b>\$48,484.93</b>	<b>\$44,185.77</b>	<b>\$196,635.86</b>
<b>% of Total Current Year Budget</b>			<b>7.19%</b>			
<b>Description</b>	<b>Debt Not Listed Above</b>					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>			
<b>Rating</b>						
<b>Year of Last Rating</b>						
<b>Mark "X" if Municipality has no bond rating</b>		<b>X</b>				

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
<b>Receiving</b>	BOROUGHS OF MANASQUAN AND SEA GIRT	DIESEL AND GASOLINE	STARTED IN 2000	1/1/2020	12/31/2020	
<b>Providing</b>	BOROUGHS OF MANASQUAN AND SEA GIRT	SALT AND SAND	STARTED IN 2006	1/1/2020	12/31/2020	
<b>Providing</b>	BRIELLE BOARD OF EDUCATION	SNOW REMOVAL, GROUNDS MAINTENANCE		1/1/2020	12/31/2020	OFFSET BY SERVICE
<b>Receiving</b>	BRIELLE BOARD OF EDUCATION	JANITORIAL SERVICES		1/1/2020	12/31/2020	OFFSET BY SERVICE
<b>Receiving</b>	BOROUGH OF MANASQUAN	MUNICIPAL COURT	STARTED IN 2002, 5 YEAR RENEWAL	1/1/2020	12/31/2020	\$138,000.00
<b>Receiving</b>	BOROUGH OF SPRING LAKE	CONSTRUCTION CODE		1/1/2020	12/31/2020	\$112,200.00
<b>Receiving</b>	COUNTY OF MONMOUTH	911 DISPATCH		1/1/2020	12/31/2020	\$72,000.00
<b>Receiving</b>	BOROUGHS OF MANASQUAN AND SEA GIRT	SEWER JET BASIN CLEANER		1/1/2020	12/31/2020	
<b>Receiving</b>	BOROUGH OF SEA GIRT	FIRE PROTECTION		1/1/2020	12/31/2020	\$41,000.00



**USER FRIENDLY BUDGET SECTION - Notes**

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