



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0103_fba_2018.xlsm

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
Philip		Guenther	12/31/2018	pguenther@brigantinebeachnj.com

Chief Administrative Officer

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Chief Financial Officer

Roxanne	B.	Tosto		rtosto@brigantinebeachnj.com
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Municipal Clerk

Lynn		Sweeney		lsweeney@brigantinebeachnj.com
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Registered Municipal Accountant

Leon	P.	Costello		lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Andrew		Simpson	12/31/2018	councilman.simpson@gmail.com
Vince		Serra	12/31/2018	vsera@brigantinebeachnj.com
Karen		Bew	12/31/2020	kbew@brigantinebeachnj.com
Dennis		Haney	12/31/2020	dhaney@brigantinebeachnj.com
Michael		Riordan	12/31/2020	mriordan@brigantinebeachnj.com
Richard		Delucry	12/31/2020	rdelucry@brigantinebeachnj.com

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	Golf	Utility	Utility	Utility	Utility
08	Surplus	21.84%	\$557,000.00	\$2,550,000.00	\$3,107,000.00	\$2,850,000.00		\$250,000.00	\$7,000.00				
08	Local Revenue	-2.92%	(\$271,525.23)	\$9,311,192.23	\$9,039,667.00	\$2,401,500.00		\$5,882,167.00	\$756,000.00				
09	State Aid (without offsetting appropriation)	-0.75%	(\$6,408.00)	\$850,122.00	\$843,714.00	\$843,714.00							
08	Uniform Construction Code Fees	-3.44%	(\$16,027.60)	\$466,027.60	\$450,000.00	\$450,000.00							
	<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	-2.01%	(\$5,645.00)	\$280,645.00	\$275,000.00	\$275,000.00							
10	Public and Private Revenue	0.08%	\$110.02	\$134,670.38	\$134,780.40	\$134,780.40							
08	Other Special Items	-60.51%	(\$1,123,257.40)	\$1,856,246.31	\$732,988.91	\$317,981.44			\$415,007.47				
15	Receipts from Delinquent Taxes	-43.94%	(\$327,611.38)	\$745,611.38	\$418,000.00	\$418,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-6.02%	(\$1,389,656.97)	\$23,083,873.91	\$21,694,216.94	\$21,694,216.94							
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	0.69%	\$6,427.56	\$928,678.00	\$935,105.56	\$935,105.56							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-6.41%	(\$2,576,594.00)	\$40,207,066.81	\$37,630,472.81	\$30,320,298.34	\$0.00	\$6,132,167.00	\$1,178,007.47	\$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	Utility	Utility	Utility	Utility	Utility	Utility
										Water & Sewer	Golf Course				
20	19.00	12.00	2.14%	\$124,110.00	\$5,798,095.00	\$5,922,205.00	\$1,528,805.00	\$15,000.00		\$4,378,400.00					
21		1.00	1.94%	\$1,000.00	\$51,500.00	\$52,500.00	\$52,500.00								
22	4.00	5.00	5.27%	\$18,500.00	\$351,300.00	\$369,800.00	\$369,800.00								
23			5.16%	\$148,000.00	\$2,868,500.00	\$3,016,500.00	\$3,016,500.00								
25	81.00	29.00	2.65%	\$223,881.09	\$8,453,727.31	\$8,677,608.40	\$8,645,500.00	\$32,108.40							
26	26.00	5.00	0.29%	\$10,150.93	\$3,558,924.07	\$3,569,075.00	\$3,569,075.00								
27			-52.44%	(\$20,399.00)	\$38,899.00	\$18,500.00	\$18,500.00								
28	3.00	135.00	1.50%	\$21,200.00	\$1,417,425.00	\$1,438,625.00	\$1,438,625.00								
29			#DIV/0!	\$0.00	\$0.00	\$0.00									
30			-35.80%	(\$404,500.00)	\$1,130,000.00	\$725,500.00	\$725,500.00								
31			-2.22%	(\$16,000.00)	\$721,000.00	\$705,000.00	\$705,000.00								
32			#DIV/0!	\$0.00		\$0.00									
35			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36			2.25%	\$79,620.71	\$3,542,728.29	\$3,622,349.00	\$3,403,849.00			\$218,500.00					
37			#DIV/0!	\$0.00		\$0.00									
42			6.72%	\$49,000.00	\$729,000.00	\$778,000.00					\$778,000.00				
43	2.00	1.00	-12.81%	(\$23,000.00)	\$179,500.00	\$156,500.00	\$156,500.00								
44			377.67%	\$377,672.00	\$100,000.00	\$477,672.00	\$375,000.00	\$102,672.00							
45			3.19%	\$160,809.97	\$5,048,057.50	\$5,208,867.47	\$3,407,760.00			\$1,401,100.00	\$400,007.47				
46			24.60%	\$59,603.20	\$242,241.00	\$301,844.20	\$167,677.20			\$134,167.00					
48			-53.95%	(\$1,351,999.00)	\$2,506,100.00	\$1,154,101.00	\$1,154,101.00								
50			0.67%	\$9,536.98	\$1,425,788.76	\$1,435,325.74	\$1,435,325.74								
55			#DIV/0!	\$0.00		\$0.00									
Total	135.00	188.00	-1.40%	(\$532,813.12)	\$38,163,285.93	\$37,630,472.81	\$30,170,517.94	\$149,780.40	\$0.00	\$6,132,167.00	\$1,178,007.47	\$0.00	\$0.00	\$0.00	\$0.00

**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>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
X					Fund Balance	\$2,850,000.00	Use of Fund Balance is based upon the available balance and the long term budgeting process that the City has in place to reasonably expect that surplus will be regenerated in conjunction with other budget factors that anticipate the need to use less in the future.
X					Reserve for Future Capital Projects	\$175,000.00	Allocation of Reserves for Capital Projects for a specific purpose.
X					Reserve to Pay Bonds and Notes-School Purposes	\$47,981.44	Dependant upon reimbursements received from the State for School Improvements.
X					Reserve to Pay Bonds and Notes	\$75,000.00	Depends upon balance and additional future premiums on sale of debt.
X					State Aid	\$843,714.00	State Dependant
			X		Golf Utility Deficit	\$415,000.00	If the golf Course runs in a deficit the current funds the necessary operating funds. This is mostly due to debt payments. The Principal Bonds were paid off in 2017.
	X				Deferred Charges for Emergency Authorizations	\$117,677.20	Final Amortization of Emergency.
	X				Deferred Charges for Future Taxation	\$50,000.00	Clean up outstanding balance from Improvement Authorizations not intended to finance LT.
	X				Land Purchase	\$175,000.00	Offset to the Reserve for capital Projects for specific purpose.
X					Revenues have been reasonably been estimated.		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	238	\$56,394,500.00	1.73%	15A Public Schools	2	\$32,868,700.00	15.35%
2 Residential	8,560	\$3,126,343,800.00	95.71%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	426	\$160,668,400.00	75.01%
4A Commercial	112	\$80,878,900.00	2.48%	15D Church and Charities	6	\$5,848,500.00	2.73%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments	5	\$2,719,000.00	0.08%	15F Other Exempt	30	\$14,812,000.00	6.92%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	8,915	\$3,266,336,200.00	100.00%	Total	464	\$214,197,600.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
99.40%				6.56%			
Equalized Valuation, Taxable Properties				County Tax Board			
\$3,286,052,515.09				224.00			
Total # of property tax appeals filed in 2017				State Tax Court			
				9.00			
Number of 2017 County Tax Board decisions appealed to Tax Court				Number of 2017 County Tax Board decisions appealed to Tax Court			
				7.00			
Number of pending property tax appeals in State Tax Court				Number of pending property tax appeals in State Tax Court			
				4.00			
Amount paid out by municipality for tax appeals in 2017				Amount paid out by municipality for tax appeals in 2017			
				\$176,974.72			

<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 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption		Not Applicable		
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
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	0.00	7.00	68,000.00	\$63,000.00	\$0.00			\$5,000.00
Supervisory Staff (Department Heads & Managers)	12.00	14.00	1,568,008.40	\$1,071,329.68	\$97,910.27	\$121,355.00	\$187,966.45	\$89,447.00
Police Officers (Including Superior Officers)	34.00		5,283,744.69	\$3,332,148.75	\$370,833.25	\$797,840.00	\$499,644.69	\$283,278.00
Fire Fighters (Including Superior Officers)	34.00		5,162,502.65	\$3,078,611.00	\$507,881.00	\$778,270.00	\$523,373.65	\$274,367.00
All Other Union Employees not listed above	50.00	87.00	5,684,566.03	\$3,676,638.68	\$381,208.12	\$346,078.00	\$970,216.23	\$310,425.00
All Other Non-Union Employees not listed above	5.00	80.00	1,127,302.23	\$854,614.25	\$2,600.00	\$96,806.00	\$68,798.98	\$104,483.00
Totals	135.00	188.00	18,894,124.00	\$12,076,342.36	\$1,360,432.64	\$2,140,349.00	\$2,250,000.00	\$1,067,000.00

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	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	39	\$14,365.32	\$560,247.48	42.00	\$14,225.52	\$597,471.84
Parent & Child	5	\$27,882.00	\$139,410.00	8.00	\$21,069.96	\$168,559.68
Employee & Spouse (or Partner)	12	\$28,754.88	\$345,058.56	11.00	\$28,463.16	\$313,094.76
Family	50	\$35,937.60	\$1,796,880.00	46.00	\$35,570.04	\$1,636,221.84
Employee Cost Sharing Contribution (enter as negative -)			(\$700,000.00)			(\$678,000.00)
Subtotal	106.00		\$2,141,596.04	107.00		\$2,037,348.12
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$14,365.32	\$0.00		\$14,225.52	\$0.00
Parent & Child	0	\$27,882.00	\$0.00		\$21,069.96	\$0.00
Employee & Spouse (or Partner)	0	\$28,754.88	\$0.00		\$28,463.16	\$0.00
Family	1	\$35,937.60	\$35,937.60	1	\$35,570.04	\$35,570.04
Employee Cost Sharing Contribution (enter as negative -)			(\$35,937.60)			(\$35,570.04)
Subtotal	1.00		\$0.00	1.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$14,365.32	\$14,365.32	1	\$14,225.52	\$14,225.52
Parent & Child		\$27,882.00	\$0.00		\$21,069.96	\$0.00
Employee & Spouse (or Partner)	1	\$28,754.88	\$28,754.88	1	\$28,463.16	\$28,463.16
Family		\$35,937.60	\$0.00		\$35,570.04	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$43,120.00)			(\$42,688.68)
Subtotal	2.00		\$0.20	2.00		\$0.00
GRAND TOTAL	109.00		\$2,141,596.24	110.00		\$2,037,348.12

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$4,759,000.00	\$4,759,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water & Sewer	\$10,825,779.65	\$10,825,779.65	\$0.00			
Golf	\$1,050,950.00	\$1,050,950.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$6,690,987.00	\$6,690,987.00				
Notes Outstanding			\$0.00			
Bonds Outstanding	\$19,830,000.00	\$19,830,000.00				
Loans and Other Debt	\$321,882.88	\$321,882.88				
Total (Current Year)	\$43,478,599.53	\$16,635,729.65	\$26,842,869.88			
Population (2010 census)	9,450					
Per Capita Gross Debt	\$4,600.91					
Per Capita Net Debt	\$2,840.52					
3 Yr. Average Property Valuation	\$3,331,904,424.00					
Net Debt as % of 3 Year Avg Property Valuation	0.81%					
Utility Fund - Principal	\$1,531,100.00	\$1,121,088.29	\$802,854.23	\$6,679,881.29		
Utility Fund - Interest	\$230,600.00	\$214,267.50	\$184,787.50	\$853,575.00		
Bond Anticipation Notes - Principal	\$553,000.00					
Bond Anticipation Notes - Interest	\$32,101.00					
Bonds - Principal	\$3,290,000.00	\$3,070,000.00	\$2,460,000.00	\$14,610,000.00		
Bonds - Interest	\$685,450.00	\$595,736.25	\$503,199.86	\$1,538,600.00		
Loans & Other Debt - Principal	\$31,037.33	\$31,661.17	\$32,297.56	\$226,354.41		
Loans & Other Debt - Interest	\$6,272.59	\$5,648.75	\$5,012.36	\$16,160.07		
Total	\$6,359,560.92	\$5,038,401.96	\$3,988,151.51	\$23,924,570.77		
Total Principal	\$5,405,137.33	\$4,222,749.46	\$3,295,151.79	\$21,516,235.70		
Total Interest	\$954,423.59	\$815,652.50	\$692,999.72	\$2,408,335.07		
% of Total Current Year Budget	16.90%					
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		AA Stable				
Year of Last Rating						
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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