



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0103_fbi_2019.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
Andrew		Simpson	12/31/2022	asimpinc@aol.com

Chief Administrative Officer

James	C	Bennett		jbennet@brigantinebeachnj.com
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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
Vince		Sera	12/31/2022	vsera@brigantinebeachnj.com
Michael		Riordan	12/31/2022	mriordan@brigantinebeachnj.com
Karen		Bew	12/31/2020	kbew@brigantinebeachnj.com
Paul		Lettieri	12/31/2019	pletieri@brigantinebeachnj.com
Dennis		Haney	12/31/2020	ghaney@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 Utility	Golf Utility	Utility	Utility	Utility	Utility
08	Surplus	-1.83%	(\$57,000.00)	\$3,107,000.00	\$3,050,000.00	\$2,850,000.00		\$200,000.00					
08	Local Revenue	-2.38%	(\$224,198.69)	\$9,409,148.69	\$9,184,950.00	\$2,518,000.00		\$5,894,000.00	\$772,950.00				
09	State Aid (without offsetting appropriation)	-0.25%	(\$2,135.00)	\$845,849.00	\$843,714.00	\$843,714.00							
08	Uniform Construction Code Fees	-12.70%	(\$59,660.00)	\$469,660.00	\$410,000.00	\$410,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-13.17%	(\$46,490.00)	\$352,990.00	\$306,500.00	\$306,500.00							
10	Public and Private Revenue	-87.11%	(\$320,249.07)	\$367,629.47	\$47,380.40	\$47,380.40							
08	Other Special Items	-70.31%	(\$223,585.10)	\$317,988.91	\$94,403.81	\$94,403.81							
15	Receipts from Delinquent Taxes	0.82%	\$3,414.95	\$414,585.05	\$418,000.00	\$418,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.68%	(\$1,344,288.17)	\$23,650,671.83	\$22,306,383.66	\$22,306,383.66	\$0.00						
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Deficit General Budget	-87.22%	(\$320,743.62)	\$367,743.62	\$47,000.00	\$0.00			\$47,000.00				
	Total	-6.60%	(\$2,594,934.70)	\$39,303,266.57	\$36,708,331.87	\$29,794,381.87	\$0.00	\$6,094,000.00	\$819,950.00	\$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	Water & Sewer Utility	Golf Utility	Utility	Utility	Utility	Utility
20	19.00	11.00	2.46%	\$147,130.00	\$5,976,625.00	\$6,123,755.00	\$1,614,055.00	\$15,000.00		\$4,494,700.00					
21		1.00	-2.96%	(\$1,600.00)	\$54,100.00	\$52,500.00	\$52,500.00								
22	4.00	5.00	-3.19%	(\$11,800.00)	\$369,800.00	\$358,000.00	\$358,000.00								
23			-2.07%	(\$60,231.00)	\$2,909,500.00	\$2,849,269.00	\$2,849,269.00								
25	82.00	29.00	0.83%	\$72,005.56	\$8,630,688.40	\$8,702,693.96	\$8,669,100.00	\$33,593.96							
26	26.00	5.00	0.46%	\$16,871.37	\$3,655,525.07	\$3,672,396.44	\$3,658,610.00	\$13,786.44							
27			-52.44%	(\$20,399.00)	\$38,899.00	\$18,500.00	\$18,500.00								
28	3.00	142.00	3.65%	\$50,100.00	\$1,373,625.00	\$1,423,725.00	\$1,423,725.00								
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30			-20.06%	(\$172,000.00)	\$857,500.00	\$685,500.00	\$685,500.00								
31			-0.82%	(\$6,000.00)	\$732,000.00	\$726,000.00	\$726,000.00								
32			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36			11.10%	\$351,601.20	\$3,167,249.00	\$3,518,850.20	\$3,302,650.20			\$216,200.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			1.49%	\$11,592.53	\$778,407.47	\$790,000.00	\$790,000.00				\$790,000.00				
43	2.00	1.00	5.43%	\$8,500.00	\$156,500.00	\$165,000.00	\$165,000.00								
44			-22.80%	(\$147,672.00)	\$647,672.00	\$500,000.00	\$500,000.00								
45			-13.29%	(\$691,962.00)	\$5,208,460.00	\$4,516,498.00	\$3,104,398.00			\$1,383,100.00	\$29,000.00				
46			-90.39%	(\$647,952.20)	\$716,844.20	\$68,892.00	\$67,942.00				\$950.00				
48			-3.91%	(\$45,101.00)	\$1,154,101.00	\$1,109,000.00	\$1,109,000.00								
50			-0.56%	(\$8,073.47)	\$1,435,325.74	\$1,427,252.27	\$1,427,252.27								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	136.00	194.00	-3.05%	(\$1,154,990.01)	\$37,863,321.88	\$36,708,331.87	\$29,732,001.47	\$62,380.40	\$0.00	\$6,094,000.00	\$819,950.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<div style="display: flex; justify-content: space-between; padding: 5px;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Revenues at Risk</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Non-recurring appropriation reductions</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Future Year Appropriation Increases</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Structural Imbalance Offsets</div> </div>				Line Item. <small>Put "X" in cell to the left that corresponds to the type of imbalance.</small>	Amount	Comment/Explanation
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			Interest on Investment	\$185,000.00	Dependant on interest rate fluctuations	
X			Reserve to Pay Bonds and Notes	\$74,403.81	Depends upon balance and additional future premiums on sale of debt.	
X			State Aid	\$843,714.00	State Dependant	
X			Cable Franchise	\$73,000.00	Depemndant upon cable customer agreements.	
	X		Deferred Charges for Future Taxation	\$50,000.00	Clean up outstndng balance ffrom Improvement Authorizations not intended to finance LT.	
		X	Golf Utility Deficit	\$47,000.00	If the golf Course runs in a deficit the current funds the necessary operating funds. This is mostly due to debt payments for notes. Revenue is waether dependant.	
X			Revenues have been reasonably been estimated.			
			No One Time revenues anticipated in this budget			

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	215	\$49,424,500.00	1.50%
2 Residential	8,594	\$3,162,012,600.00	95.93%
3A/3B Farm			0.00%
4A Commercial	114	\$81,981,800.00	2.49%
4B Industrial			0.00%
4C Apartments	5	\$2,719,000.00	0.08%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	8,928	\$3,296,137,900.00	100.00%

Average Ratio (%), Assessed to True Value	99.20%
Equalized Valuation, Taxable Properties	\$3,322,719,657.26

Total # of property tax appeals filed in 2018	County Tax Board	212.00
	State Tax Court	10.00
Number of 2018 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		6.00

Amount paid out by municipality for tax appeals in 2018	\$115,850.31
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$32,868,700.00	15.44%
15B Other Schools			0.00%
15C Public Property	426	\$160,668,400.00	75.48%
15D Church and Charities	5	\$5,638,500.00	2.65%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	28	\$13,686,400.00	6.43%
Total	461	\$212,862,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 6.46%

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 2018 Total Tax Rate
G Commercial/Industrial Exemption	Not Applicable			
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
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	72,320.00	\$64,500.00	\$0.00	\$3,000.00		\$4,820.00
Supervisory Staff (Department Heads & Managers)	12.00	1.00	1,661,714.54	\$1,153,437.00	\$84,116.68	\$133,749.25	\$204,932.00	\$85,479.61
Police Officers (Including Superior Officers)	34.00		5,349,114.82	\$3,131,285.25	\$603,714.75	\$928,843.00	\$427,290.00	\$257,981.82
Fire Fighters (Including Superior Officers)	35.00		5,766,499.86	\$3,147,266.58	\$846,292.42	\$911,933.00	\$585,167.00	\$275,840.86
All Other Union Employees not listed above	50.00	103.00	5,730,909.06	\$3,768,250.92	\$338,274.00	\$362,334.56	\$978,406.00	\$283,643.58
All Other Non-Union Employees not listed above	5.00	83.00	1,053,767.93	\$819,185.40	\$9,437.00	\$96,990.39	\$70,921.00	\$57,234.14
Totals	136.00	194.00	19,634,326.21	\$12,083,925.15	\$1,881,834.85	\$2,436,850.20	\$2,266,716.00	\$965,000.01

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	37.00	14,833.32	\$548,832.84	35.00	\$14,365.32	\$502,786.20
Parent & Child	9.00	21,970.80	\$197,737.20	8.00	\$22,747.20	\$181,977.60
Employee & Spouse (or Partner)	16.00	29,690.88	\$475,054.08	16.00	\$28,754.88	\$460,078.08
Family	44.00	37,101.60	\$1,632,470.40	48.00	\$35,937.60	\$1,725,004.80
Employee Cost Sharing Contribution (enter as negative -)			(\$699,253.16)			(\$703,112.27)
Subtotal	106.00		\$2,154,841.36	107.00		\$2,166,734.41
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage		14,833.32	\$0.00		\$14,365.32	\$0.00
Parent & Child		21,970.80	\$0.00		\$22,747.20	\$0.00
Employee & Spouse (or Partner)		29,690.88	\$0.00		\$28,754.88	\$0.00
Family	1	37,101.60	\$37,101.60	1	\$35,937.60	\$35,937.60
Employee Cost Sharing Contribution (enter as negative -)			(\$37,101.60)			(\$35,937.60)
Subtotal	1.00		\$0.00	1.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	1	14,833.32	\$14,833.32	1	\$14,365.32	\$14,365.32
Parent & Child		21,970.80	\$0.00		\$22,747.20	\$0.00
Employee & Spouse (or Partner)	1	29,690.88	\$29,690.88	1	\$28,754.88	\$28,754.88
Family		37,101.60	\$0.00		\$35,937.60	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$44,524.20)			(\$43,120.20)
Subtotal	2.00		\$0.00	2.00		\$0.00
GRAND TOTAL	109.00		\$2,154,841.36	110.00		\$2,166,734.41

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2020	2021	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$4,166,000.00	\$4,166,000.00	\$0.00	Utility Fund - Principal	\$1,121,088.29	\$802,854.23	\$742,854.23	\$5,397,027.06
Regional School Debt			\$0.00	Utility Fund - Interest	\$214,267.50	\$184,787.50	\$163,687.50	\$689,887.50
Utility Fund Debt				Bond Anticipation Notes - Principal	\$1,727,000.00			
Water & Sewer	\$10,487,990.81	\$10,487,990.81	\$0.00	Bond Anticipation Notes - Interest	\$0.00			
Golf	\$661,950.00		\$661,950.00	Bonds - Principal	\$3,070,000.00	\$2,460,000.00	\$2,520,000.00	\$12,090,000.00
0			\$0.00	Bonds - Interest	\$590,087.50	\$498,187.50	\$413,387.50	\$1,125,212.50
0			\$0.00	Loans & Other Debt - Principal	\$31,661.17	\$32,297.56	\$32,946.74	\$193,407.67
0			\$0.00	Loans & Other Debt - Interest	\$5,648.75	\$5,012.36	\$4,363.18	\$11,796.89
0			\$0.00	Total	\$6,759,753.21	\$3,983,139.15	\$3,877,239.15	\$19,507,331.62
<u>Municipal Purposes</u>				Total Principal	\$5,949,749.46	\$3,295,151.79	\$3,295,800.97	\$17,680,434.73
Debt Authorized	\$13,010,942.00		\$13,010,942.00	Total Interest	\$810,003.75	\$687,987.36	\$581,438.18	\$1,826,896.89
Notes Outstanding			\$0.00	% of Total Current Year Budget	18.41%			
Bonds Outstanding	\$17,040,000.00		\$17,040,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$290,845.55		\$290,845.55	Total Guarantees - Governmental	Not Applicable			
Total (Current Year)	\$45,657,728.36	\$14,653,990.81	\$31,003,737.55	Total Guarantees - Other				
Population (2010 census)	<u>9,450</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$4,831.51</u>			Total Other				
Per Capita Net Debt	<u>\$3,280.82</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$3,288,198,885.67</u>		Rating		AA/Stable		
Net Debt as % of 3 Year Avg Property Valuation		<u>0.94%</u>		Year of Last Rating				
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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