



State of New Jersey Local Government Services

Year: 2021 Municipal User Friendly Budget

MUNICIPALITY: 0103 Brigantine City - County of Atlantic

Adopted

Municode: 103

Filename: 103_fba_2021.xlsm

Website: brigantinbeach.org

Phone Number:

609-266-7600

Mailing Address:

1417 W. Brigantine Ave

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

Municipality:

Brigantine

State:

NJ

Zip:

08203

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Vince		Sera	12/31/2022	vserabrigantinebeachnj.com

Chief Administrative Officer

James		Bennett		jbennett@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
Michael		Riordan	12/31/2022	mrriordan@brigantinebeachnj.com
Cornealius		Kane	12/31/2021	nkane@brigantinebeachnj.com
Karen		Bew	12/31/2024	kbew@brigantinebeachnj.com
Paul		Lettieri	12/31/2024	plettieri@brigantinebeachnj.com
Dennis		Haney	12/31/2024	dhaney@brigantinebeachnj.com
Richard		DeLucry	12/31/2024	rdelucry@brigantinebeachnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget						
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy				
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact							
Municipal Purpose Tax	0.635	\$22,047,370.65	39.33%	\$0.00	Municipal Purpose Tax	ACTUAL	\$22,630,741.71				
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	0.505	\$15,863,114.00	28.30%	\$0.00	Local School District	ESTIMATED	\$16,000,000.00				
Regional School District			0.00%	\$0.00	Regional School District						
County Purposes	0.487	\$16,151,685.53	28.81%	\$0.00	County Purposes		\$16,600,000.00				
County Library	0.037	\$1,198,081.42	2.14%	\$0.00	County Library		\$1,250,000.00				
County Board of Health	0.023	\$758,269.43	1.35%	\$0.00	County Board of Health		\$900,000.00				
County Open Space	0.001	\$43,095.34	0.08%	\$0.00	County Open Space		\$50,000.00				
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)						
Total (Calendar Year 2020 Budget)					1.688		\$56,061,616.37	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes	\$57,430,741.71
Total Taxable Valuation as of October 1, 2020										\$3,356,575,700.00	
(To be used to calculate the current year tax rate)											
Current Year Average Residential Assessment										\$373,500.00	
Prior Year to Current Year Comparison											
Comparison - Municipal Purposes Tax Rate											
Prior Year		Current Year		% Change (+/-)							
0.635				-100.00%							
Comparison - Municipal Purposes Tax Levy											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$22,047,370.65		\$22,630,741.71		2.65%		\$583,371.06					
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$0.00		\$0.00		#DIV/0!		\$0.00					
Sheet UFB-1											

Revenue Anticipated, Excluding Tax Levy	9,307,137.35
Budget Appropriations, before Reserve for Uncollected Taxes	30,674,402.74
Total Non-Municipal Tax Levy	\$34,800,000.00
Amount to be Raised by Taxes - Before RUT	\$56,167,265.39
Reserve for Uncollected Taxes (RUT)	\$1,263,476.32
Total Amount to be Raised by Taxes	\$57,430,741.71
% of Tax Collections used to Calculate RUT	97.80%
If % used exceeds the actual collection % then reference the statutory exception used	
Tax Collections - ACTUAL as of Prior Year	
Total Tax Revenue, Collections CY 2020	55,810,704.05
Total Tax Levy, CY 2020	56,312,876.95
% of Taxes Collected, CY 2020	99.11%
Delinquent Taxes - December 31, 2020	\$482,636.80

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
08	Surplus	16.84%	\$534,355.00	\$3,174,000.00	\$3,708,355.00	\$3,200,000.00			\$508,355.00				
08	Local Revenue	-4.39%	(\$398,996.57)	\$9,081,996.57	\$8,683,000.00	\$2,733,000.00			\$5,950,000.00				
09	State Aid (without offsetting appropriation)	-0.53%	(\$4,444.00)	\$843,004.00	\$838,560.00	\$838,560.00							
08	Uniform Construction Code Fees	-1.40%	(\$6,863.00)	\$491,863.00	\$485,000.00	\$485,000.00							
	<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	-8.20%	(\$30,374.25)	\$370,374.25	\$340,000.00	\$340,000.00							
10	Public and Private Revenue	-31.48%	(\$132,168.70)	\$419,873.88	\$287,705.18	\$287,705.18							
08	Other Special Items	-42.24%	(\$733,266.12)	\$1,736,138.29	\$1,002,872.17	\$1,002,872.17							
15	Receipts from Delinquent Taxes	-16.47%	(\$82,808.03)	\$502,808.03	\$420,000.00	\$420,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.28%	(\$506,033.28)	\$22,198,774.99	\$21,692,741.71	\$21,692,741.71							
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	0.00%	\$0.00	\$938,000.00	\$938,000.00	\$938,000.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-3.42%	(\$1,360,598.95)	\$39,756,833.01	\$38,396,234.06	\$31,937,879.06	\$0.00	\$0.00	\$6,458,355.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	20.00	10.00	0.16%	\$10,100.00	\$6,159,565.00	\$6,169,665.00	\$1,489,665.00				\$4,680,000.00				
21	Land-Use Administration		1.00	0.00%	\$0.00	\$52,510.00	\$52,510.00	\$52,510.00								
22	Uniform Construction Code	4.00	5.00	6.99%	\$25,700.00	\$367,500.00	\$393,200.00	\$393,200.00								
23	Insurance			0.00%	\$0.00	\$2,810,000.00	\$2,810,000.00	\$2,810,000.00								
25	Public Safety	83.00	28.00	2.81%	\$251,281.24	\$8,930,995.94	\$9,182,277.18	\$9,171,500.00	\$10,777.18							
26	Public Works	25.00	6.00	1.64%	\$74,802.06	\$4,573,897.94	\$4,648,700.00	\$4,648,700.00								
27	Health and Human Services			39.35%	\$12,828.00	\$32,600.00	\$45,428.00	\$18,500.00	\$26,928.00							
28	Parks and Recreation	3.00	141.00	3.74%	\$56,200.00	\$1,502,600.00	\$1,558,800.00	\$1,558,800.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			-2.94%	(\$10,000.00)	\$340,500.00	\$330,500.00	\$320,500.00	\$10,000.00							
31	Utilities and Bulk Purchases			3.38%	\$25,000.00	\$740,000.00	\$765,000.00	\$765,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00									
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures			6.30%	\$226,529.00	\$3,597,532.00	\$3,824,061.00	\$3,593,561.00				\$230,500.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender	2.00	2.00	-6.04%	(\$11,000.00)	\$182,000.00	\$171,000.00	\$171,000.00								
44	Capital			103.95%	\$395,000.00	\$380,000.00	\$775,000.00	\$525,000.00	\$250,000.00							
45	Debt			2.87%	\$147,965.00	\$5,154,139.00	\$5,302,104.00	\$3,754,249.00				\$1,547,855.00				
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District			-33.65%	(\$559,987.44)	\$1,664,000.00	\$1,104,012.56	\$1,104,012.56								
50	Reserve for Uncollected Taxes			-11.10%	(\$157,707.95)	\$1,421,184.27	\$1,263,476.32	\$1,263,476.32								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		137.00	193.00	1.28%	\$486,709.91	\$37,909,524.15	\$38,396,234.06	\$31,640,173.88	\$297,705.18	\$0.00	\$0.00	\$6,458,355.00	\$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
X					Fund Balance-City	\$3,200,000.00	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 used will be re-generated in conjunction with
							Other budget factors that anticipate the need to use less in the future.
X					Interest on Investments	\$15,000.00	Will depend on the interest rate fluctuations
X						\$132,719.61	Premium from bond sales to be applied to revenue for interest payments. There will be none in 2022.
X					State Aid	\$822,700.00	State Dependant
X					Fund Balance-Water & Sewer Utility		Use of Fund Balance is based upon the needs for the Water & Sewer operational needs including
							infrastructure and the cost of debt associated with it. The build up of fund balance over the last 6
							years has been with the anticipation of such infrastructure improvements. It is anticipated that most
							of the surplus will be regenerated.
		X			Water & Sewer Utility will be requiring a large amount of capital infusion for infrastructure. That could have an impact on their debt expense in future years.		
					Revenues have been estimated on a conservative basis. No one-time revenues anticipated in this budget. Although the events of the COVID 19 Virus may have an impact on revenues that cannot be anticipated at this time.		
					Revenues in 2020 fluctuated throughout all categories due to the pandemic. Estimates for 2021 were based upon 2020 results. Revenues in 2020 fluctuated between categories but not entirely how they were anticipated in the budget process.		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	212	\$50,092,800.00	1.49%
2 Residential	8,629	\$3,223,226,800.00	96.03%
3A/3B Farm			0.00%
4A Commercial	114	\$80,538,100.00	2.40%
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	8,960	\$3,356,576,700.00	100.00%

Average Ratio (%), Assessed to True Value	96.66%
Equalized Valuation, Taxable Properties	\$3,472,560,211.05

Total # of property tax appeals filed in 2020	County Tax Board	97.00
	State Tax Court	12.00
Number of 2020 County Tax Board decisions appealed to Tax Court		5.00
Number of pending property tax appeals in State Tax Court		14.00

Amount paid out by municipality for tax appeals in 2020	\$31,706.26
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$32,868,700.00	15.24%
15B Other Schools			0.00%
15C Public Property	428	\$160,873,800.00	74.58%
15D Church and Charities	5	\$5,638,500.00	2.61%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	34	\$16,326,900.00	7.57%
Total	469	\$215,707,900.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		6.43%	

<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 2020 Total Tax Rate
G	Commercial/Industrial Exemption			
I	Dwelling Exemption			
J	Dwelling Abatement	Not Appilacble		
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

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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	67,820.00	\$63,000.00	\$0.00			\$4,820.00
Supervisory Staff (Department Heads & Managers)	12.00	16.00	1,567,244.26	\$1,165,537.00	\$30,000.00	\$155,775.81	\$131,068.00	\$84,863.45
Police Officers (Including Superior Officers)	35.00		5,292,796.70	\$3,255,928.00	\$381,472.25	\$1,015,614.00	\$378,480.00	\$261,302.45
Fire Fighters (Including Superior Officers)	35.00		5,746,984.72	\$3,425,524.00	\$487,602.00	\$1,032,649.00	\$519,987.00	\$281,222.72
All Other Union Employees not listed above	52.00	89.00	6,246,021.68	\$4,146,355.00	\$392,655.33	\$466,234.98	\$918,689.00	\$322,087.37
All Other Non-Union Employees not listed above	3.00	81.00	1,235,622.62	\$1,052,765.00	\$0.00	\$27,787.21	\$80,366.40	\$74,704.01
Totals	137.00	193.00	20,156,489.98	\$13,109,109.00	\$1,291,729.58	\$2,698,061.00	\$2,028,590.40	\$1,029,000.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	31.00	\$14,161.32	\$439,000.92	29.00	\$14,425.32	\$418,334.28
Parent & Child	11.00	\$20,986.80	\$230,854.80	11.00	\$21,370.80	\$235,078.80
Employee & Spouse (or Partner)	23.00	\$20,986.80	\$482,696.40	18.00	\$28,874.88	\$519,747.84
Family	35.00	\$35,433.60	\$1,240,176.00	34.00	\$36,081.60	\$1,226,774.40
Employee Cost Sharing Contribution (enter as negative -)			(\$600,000.00)			(\$600,000.00)
Subtotal	100.00		\$1,792,728.12	92.00		\$1,799,935.32
Elected Officials - Health Benefits - Annual Cost						
Single Coverage		\$14,864.00	\$0.00		\$14,425.32	\$0.00
Parent & Child		\$22,447.20	\$0.00		\$21,370.80	\$0.00
Employee & Spouse (or Partner)		\$29,664.48	\$0.00		\$28,874.88	\$0.00
Family		\$37,564.40	\$0.00		\$36,081.60	\$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		\$14,864.00	\$0.00		\$14,425.32	\$0.00
Parent & Child		\$22,447.20	\$0.00		\$21,370.80	\$0.00
Employee & Spouse (or Partner)		\$29,664.48	\$0.00		\$28,874.88	\$0.00
Family		\$37,564.40	\$0.00		\$36,081.60	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	100.00		\$1,792,728.12	92.00		\$1,799,935.32

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

			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
	Hours				
Chief of Fire	4016.00	\$183,600.00			
Chief of Police	2143.63	\$144,630.72			
Public Works Director	2522.75	\$162,591.24			
Tax Assessor	1801.00	\$84,935.16			
Court Director	520.50	\$19,034.69			
Construction Official	1006.50	\$51,321.44			
City Manager	440.50	\$24,205.48			
City Clerk	731.50	\$32,690.74			
Tax Collector	94.75	\$4,230.59			
CFO	943.50	\$64,507.10			
CER Director	2922.00	\$141,775.44			
White Collar Employee Association	5414.26	\$140,283.26			
Teamsters Local Union 331	8771.61	\$252,863.77			
PBA Local 204	24717.21	\$978,802.33			
IAF Local 2657/Fire Officers	53430.15	\$1,993,420.38			
Communication Officers Union	2318.43	\$74,678.06			
All Others	8191.61	\$338,734.22			
Totals	119985.90	\$4,692,304.62			
Total Funds Reserved as of end of 2020		\$1,255,906.81			
Total Funds Appropriated in 2021		\$100,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt		Deductions		Net Debt	Current Year Budget		2022 Budget	2023 Budget	All Additional Future Years' Budgets
Local School Debt	\$2,080,000.00	\$2,080,000.00	\$0.00	Utility Fund - Principal	\$1,157,855.00	\$1,202,854.23	\$1,252,854.23	\$9,091,317.83	
Regional School Debt			\$0.00	Utility Fund - Interest	\$390,000.00	\$358,237.50	\$315,137.50	\$1,166,912.50	
				Bond Anticipation Notes - Principal	\$150,000.00				
Utility Fund Debt				Bond Anticipation Notes - Interest	\$0.00				
Arts and Culture			\$0.00	Bonds - Principal	\$3,290,000.00	\$3,390,000.00	\$3,480,000.00	\$15,890,000.00	
Water & Sewer	\$13,624,881.29	\$13,624,881.29	\$0.00	Bonds - Interest	\$859,338.00	\$748,037.50	\$632,137.50	\$1,941,837.50	
0			\$0.00	Loans & Other Debt - Principal	\$32,946.74	\$33,608.96	\$34,284.52	\$125,866.61	
0			\$0.00	Loans & Other Debt - Interest	\$4,363.18	\$3,700.96	\$3,025.40	\$5,070.53	
0			\$0.00						
0			\$0.00	Total	\$5,884,502.92	\$5,736,439.15	\$5,717,439.15	\$28,221,004.97	
<u>Municipal Purposes</u>									
Debt Authorized	\$6,502,278.28		\$6,502,278.28	Total Principal	\$4,630,801.74	\$4,626,463.19	\$4,767,138.75	\$25,107,184.44	
Notes Outstanding	\$600,000.00		\$600,000.00	Total Interest	\$1,253,701.18	\$1,109,975.96	\$950,300.40	\$3,113,820.53	
Bonds Outstanding	\$23,970,000.00		\$23,970,000.00	% of Total Current Year Budget	15.33%				
Loans and Other Debt	\$226,886.83		\$226,886.83						
				Description	Debt Not Listed Above				
Total (Current Year)	\$47,004,046.40	\$15,704,881.29	\$31,299,165.11	Total Guarantees - Governmental					
				Total Guarantees - Other					
				Total Capital/Equipment Leases					
				Total Other					
				Bond Rating	Moody's	Standard & Poors	Fitch		
Per Capita Gross Debt	\$4,973.97				Rating	AA STABLE			
Per Capita Net Debt	\$3,312.08				Year of Last Rating	2020			
3 Yr. Average Property Valuation		\$3,368,150,829.00							
				Mark "X" if Municipality has no bond rating					

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]