

State of New Jersey Local Government Services

Year:	2022	Municipal User	Friendly B	udget	
MUNICIPALITY:	0103 Brigantine City - Cou	unty of Atlantic		•	Adopted
Municode:	0103		Filename:	0103_fba_2022.	xlsm
	Website:	brigantinebeach.org			
	Phone Number:		609-266-7600		
	Mailing Address:		1417 W. Brigantine	Ave	
		Municipality:	Brigantine Brigantine	State: NJ Z	ip: 08203
	Mayor	• •		! !	•
First Name	-	Last Name	Term Expires	Business Email	
Vince		Sera	12/31/2022	vsera@brigantinebeachnj.	.com
	Chief Administra	ative Officer	_		
James		Bennett		jbennett@brigantinebeac	hnj.com
	Chief Financial	Officer			
Roxanne	В	Tosto		rtosto@brigantinebeachi	n <u>j.com</u>
	Municipal Clerk				
Lynn		Sweeney		lsweeney@brigantinebea	chnj.com
	Registered Mun	icipal Accountant			
Leon	P	Costello		lcostello@ford-scott.com	
	Governing Body	/ Members			
First Name	Middle Name	Last Name	Term Expires	Business Email	
Michael		Riordan	12/31/2022	mriordan@brigantinebead	chnj.com
Cornealius		Kane	12/31/2022	ckane@brigantinebeachnj	i.com
Karen		Bew	12/31/2024	kbew@brigantinebeachnj	.com
Paul		Lettieri	12/31/2024	plettierri@brigantinebeac	hnj.com
Dennis		Haney	12/31/2024	dhaney@brigantinebeach	nj.com
Richard		Delucry	12/31/2024	rdelucry@brigantinebeach	nnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

Municipal Purpose Tax		•	Calandar Vaca		A Dag! J 4! . 1	Current Year 2022 Bu		Tonl
Municipal Purpose Tax 0.646 \$21,692,741,71 \$37,90% \$2,443.17 \$0.00% \$0.00 \$0.00% \$0.		Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
Municipal Library 0.00% \$0.00 Municipal Library 0.00% \$0.00 Municipal Open Space 0.00% \$0.00 Municipal Arts and Culture 0.00% \$0.00 Municipal Open Space 0.00% \$0.00 Municipal Open Space 0.00% \$0.00 Open Space 0.00% \$0.00% \$0.00 Open Space 0.00% \$0.00% \$0.00% \$0.00% Open Space 0.00% \$0.00% Open Space 0.00% \$0.00% Open Space Open Space 0.00% \$0.00% \$0.00% Open Space Open Space 0.00% \$0.00% \$0.00% Open Space Open Space 0.00% \$0.00% Open Space							1 CONT. L. T.	000 000 (0.7.7.1
Municipal Open Space		0.646	\$21,692,741.71				ACTUAL	\$22,932,635.71
Municipal Arts and Culture 0.00% \$0.00					-			
Fire Districts (roys, rate horal levies)								
Other Special Districts (total levies)					·	1		
Local School District								
Regional School District		0.400	016 == 611100					*
County Purposes		0.498	\$16,776,114.00		. ,		ESTIMATED	\$16,000,000.00
County Library 0.038 \$1,244,359,59 2.17% \$143.72 County Library ESTIMATED \$1,275,000.00						\sim		
County Board of Health								
County Open Space 0.006 \$174,040.79 0.30% \$22.69 County Open Space ESTIMATED \$190,000.00								
Other County Levies (total)								
Total (Calendar Year 2021 Budget) 1.706 \$57,234,653.62 100.00% \$6,452.09 Total ESTIMATED amount to be raised by taxes \$58,097,635.71		0.006	\$174,040.79				ESTIMATED	\$190,000.00
Revenue Anticipated, Excluding Tax Levy 10,025,846.48 Say 18,200.00	Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Budget Appropriations, before Reserve for Uncollected Taxes \$1,680,334.20 \$1,000 \$1,0	Total (Calendar Year 2021 Budget)	1.706	\$57,234,653.62	100.00%	\$6,452.09	Total ESTIMATED amount to be raised by ta	xes	\$58,097,635.71
Budget Appropriations, before Reserve for Uncollected Taxes \$1,680,334.20 \$1,000 \$1,0								
Sara			\$3,404,663.00			Revenue Anticipated, Excluding Tax Levy	_	10,025,846.48
Amount to be Raised by Taxes - Before RUT \$56,819,487.72	(To be used to calculate the current year tax rate	e)				Budget Appropriations, before Reserve for Un	ncollected Taxes	31,680,334.20
Reserve for Uncollected Taxes (RUT) \$1,278,147.99 Total Amount to be Raised by Taxes \$58,097,635.71 Somparison - Municipal Purposes Tax Levy \$6 Tax Collections used to Calculate RUT \$97.80% Total Amount to be Raised by Taxes \$58,097,635.71 Somparison - Municipal Purposes Tax Levy \$6 Tax Collections used to Calculate RUT \$97.80% Somparison - Municipal Purposes Tax Levy \$1,239,894.00 Somparison - Municipal Purposes Tax Levy \$1,239,894.00 Somparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Online Prior Year \$1,278,147.99 Somparison - Municipal Purposes Tax Levy \$1,239,894.00 Somparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Online Prior Year \$1,239,894.00 Somparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Online Prior Year \$1,278,147.99 Somparison - Municipal Purposes Tax Levy \$1,239,894.00 Somparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Online Prior Year \$1,239,894.00 Somparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Online Prior Year \$1,239,894.00 Somparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Online Prior Year \$1,239,894.00 Somparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Online Prior Year \$1,239,894.00 Somparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Online Prior Year \$1,239,894.00 Somparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Online Prior Year \$1,239,894.00 Somparison - Impact on Avg. Residential Tax Payment (Municipal Purpose Online Prior Year \$1,239,894.00 Somparison - Impact on Avg. Residential Tax Payment (Muni	Current Year Average Residential Ass	sessment	\$378,200.00			Total Non-Municipal Tax Levy		\$35,165,000.00
Total Amount to be Raised by Taxes \$58,097,635.71		=				Amount to be Raised by Taxes - Before RUT		\$56,819,487.72
Total Amount to be Raised by Taxes \$58,097,635.71		Prior V	ear to Current Year (Comparison		•		
Comparison - Municipal Purposes Tax Rate Prior Year Current Year % Change (+/-) % of Tax Collections used to Calculate RUT 97.80% Comparison - Municipal Purposes Tax Levy If % used exceeds the actual collection % then reference the statutory exception used Prior Year Current Year % Change (+/-) \$ Change (+/-) \$ Change (+/-) Tax Collections - ACTUAL as of Prior Year Total Tax Revenue, Collections CY 2021 57,161,349.99 57,161,349.99 Total Tax Levy, CY 2021 57,529,800.48 % of Taxes Collected, CY 2021 99.36% Prior Year Current Year % Change (+/-) \$ Change (+/-) \$ Change (+/-) \$ Delinquent Taxes - December 31, 2021 5350,969.32				<u> </u>		. ,		
Prior Year Current Year % Change (+/-) 16.646 0.646 0.00%			M ' ' 1D	T D (Total 7 tillount to be Ruised by Tuxes		\$30,077,033.71
If % used exceeds the actual collection % then reference the statutory exception used		Prior Year	Current Year	% Change (+/-)]	% of Tax Collections used to Calculate RUT	=	97.80%
Comparison - Municipal Purposes Tax Levy reference the statutory exception used Prior Year Current Year % Change (+/-) \$ Change (+/-) \$21,692,741.71 \$22,932,635.71 5.72% \$1,239,894.00 Total Tax Revenue, Collections CY 2021 57,161,349.99 Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onleady of Prior Year) Total Tax Levy, CY 2021 57,529,800.48 Prior Year Current Year % Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2021 99.36% \$2,443.17 \$2,443.17 0.00% \$0.00 Delinquent Taxes - December 31, 2021 \$350,969.32					J	If % used exceeds the actual collection % ther	1	
Prior Year Current Year % Change (+/-) \$ Change (+/-) \$21,692,741.71 \$22,932,635.71 5.72% \$1,239,894.00 Total Tax Revenue, Collections CY 2021 57,161,349.99 Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onlenge (+/-)) Total Tax Levy, CY 2021 57,529,800.48 Prior Year Current Year % Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2021 99.36% \$2,443.17 \$2,443.17 0.00% \$0.00 Delinquent Taxes - December 31, 2021 \$350,969.32		Comparison	n - Municipal Purpose	s Tax Levv				
\$21,692,741.71 \$22,932,635.71 5.72% \$1,239,894.00 Total Tax Revenue, Collections CY 2021 57,161,349.99 Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl Prior Year Current Year % Change (+/-) \$ Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2021 99.36% \$2,443.17 \$2,443.17 0.00% \$0.00 Delinquent Taxes - December 31, 2021 \$350,969.32			1		\$ Change (+/)			
Total Tax Revenue, Collections CY 2021 57,161,349.99 Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onle Prior Year Current Year % Change (+/-) \$ Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2021 99.36% \$2,443.17 \$2,443.17 0.00% \$0.00 \$0.00 Delinquent Taxes - December 31, 2021 \$350,969.32						Tay Collections - ACTUAL as of Prior Ve	ar	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onleady Prior Year Total Tax Levy, CY 2021 57,529,800.48 Prior Year Current Year % Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2021 99.36% \$2,443.17 \$2,443.17 0.00% \$0.00 \$0.00 Delinquent Taxes - December 31, 2021 \$350,969.32		Ψ21,072,741.71	Ψ22,732,033.71	3.7270	ψ1,237,074.00		<u>ar</u>	57 161 349 90
Prior Year Current Year % Change (+/-) \$ Change (+/-) % of Taxes Collected, CY 2021 99.36% \$2,443.17 \$2,443.17 0.00% \$0.00 Delinquent Taxes - December 31, 2021 \$350,969.32		Comparison - Impac	t on Avg Residential 7	Fax Payment (Mun	icinal Purnoses Onl		-	
\$2,443.17 \$2,443.17 0.00% \$0.00 Delinquent Taxes - December 31, 2021 \$350,969.32	•							, ,
Delinquent Taxes - December 31, 2021 \$350,969.32				<u> </u>		70 01 1 axes Conceicu, C 1 2021	=	99.3070
		\$2,443.17	\$2,443.17	0.00%	\$0.00	D 1'		0070 000 00
						Delinquent Taxes - December 31, 2021	_	\$350,969.32

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	26.03%	\$965,442.98	\$3,708,355.00	\$4,673,797.98	\$3,525,000.00			\$1,148,797.98				
08	Local Revenue	-1.30%	(\$119,642.33)	\$9,194,917.17	\$9,075,274.84	\$2,969,217.52			\$6,106,057.32				
09	State Aid (without offsetting appropriation)	-0.99%	(\$8,407.00)	\$846,967.00	\$838,560.00	\$838,560.00							
08	Uniform Construction Code Fees	-4.47%	(\$32,076.00)	\$717,076.00	\$685,000.00	\$685,000.00							
	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%	(\$45,567.36)	\$345,967.36	\$300,400.00	\$300,400.00							
10	Public and Private Revenue	-12.11%	(\$51,477.76)	\$425,146.72	\$373,668.96	\$373,668.96							
08	Other Special Items	-20.31%	(\$248,199.35)	\$1,222,199.35	\$974,000.00	\$974,000.00							
15	Receipts from Delinquent Taxes	-20.97%	(\$95,514.76)	\$455,514.76	\$360,000.00	\$360,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.37%	(\$799,797.63)	\$23,732,433.34	\$22,932,635.71	\$22,932,635.71							
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								
56	Arts and Cultural 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	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	-1.07%	(\$435,239.21)	\$40,648,576.70	\$40,213,337.49	\$32,958,482.19	\$0.00	\$0.00	\$7,254,855.30	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

USEK	FRIENDLY BUDGET SEC			JAHUNS SU	WIWIAKY (ALL	OPERATING F	UNDS)						1			
FCOA		Budgeted Full-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	20.00	10.00	6.58%	\$404,470.10	\$6,144,300.90	\$6,548,771.00	\$1,542,771.00				\$5,006,000.00				
21	Land-Use Administration		1.00	0.36%	\$190.00	\$53,310.00	\$53,500.00	\$53,500.00								
22	Uniform Construction Code	4.00	5.00	2.09%	\$8,200.00	\$392,200.00	\$400,400.00	\$400,400.00								
23	Insurance			-5.54%	(\$157,000.00)	\$2,832,000.00	\$2,675,000.00	\$2,672,500.00				\$2,500.00				
25	Public Safety	85.00	27.00	3.29%	\$304,453.78	\$9,263,837.18	\$9,568,290.96	\$9,564,550.00	\$3,740.96							
26	Public Works	25.00	6.00	1.72%	\$54,350.00	\$3,159,550.00	\$3,213,900.00	\$3,213,900.00								
27	Health and Human Services		2.00	24.23%	\$12,370.76	\$51,057.24	\$63,428.00	\$18,500.00	\$44,928.00							
28	Parks and Recreation	3.00	140.00	8.42%	\$128,300.00	\$1,523,800.00	\$1,652,100.00	\$1,652,100.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			25.38%	\$86,125.85	\$339,374.15	\$425,500.00	\$425,500.00								
31	Utilities and Bulk Purchases			11.18%	\$90,000.00	\$805,000.00	\$895,000.00	\$895,000.00								
32	Landfill / Solid Waste Disposal			-2.59%	(\$38,678.15)	\$1,490,528.15	\$1,451,850.00	\$1,451,850.00								
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures			5.84%	\$221,625.74	\$3,792,061.00	\$4,013,686.74	\$3,773,186.74				\$240,500.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender	2.00	1.00	2.48%	\$4,000.00	\$161,000.00	\$165,000.00	\$165,000.00								
44	Capital			-2.02%	(\$17,000.00)	\$842,000.00	\$825,000.00	\$500,000.00	\$325,000.00							
45	Debt			10.61%	\$563,734.40	\$5,315,668.10	\$5,879,402.50	\$3,873,547.50				\$2,005,855.00				
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			-0.01%	(\$152.56)	\$1,104,012.56	\$1,103,860.00	\$1,103,860.00								
50	Reserve for Uncollected Taxes			1.16%	\$14,671.67	\$1,263,476.32	\$1,278,147.99	\$1,278,147.99								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00			·						
	Total	139.00	192.00	4.36%	\$1,679,661.59	\$38,533,675.60	\$40,213,337.19	\$32,584,813.23	\$373,668.96	\$0.00	\$0.00	\$7,254,855.00	\$0.00	\$0.00	\$0.00	\$0.00
							Sheet UFB-3									

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Non-recon	Tune V reductions	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X			Fund Balance-City	\$3,525,000.00	Use of Fund Blance is based upon the available balance and a long term budgeting process that the
					the City has in place to reasonably expect that surplus used will be re-generated in conjunction
					with other budget factors. Use needs to comply with the City's fund balance policy.
X			Interest on Investments	\$15,000.00	Dependant upon interst rates and economy.
X			Recreational fees- Beach badges, Vehicle Permits, Golf Course	\$2,810,000.00	Recreational fees have incresaed significantly over the last two years initially brought on by COVID. These revenues are dependant upon summer visitors and 2nd home owners.
X			Fund Balance-Water & Sewer	\$1,148,797.68	The use of Fund Balance is based upon the operational needs of the utility. Increasing need for infrastructure maintenance and improvements is going to require substantial investment in the utility over the next 10 years.
X			Water & Sewer Rents	\$5,840,000.00	These revenues are based upon rates established by the utility based upon the operational and infrastructure costs.
		X	Infrastructure Improvements and regulation could have a significant impact on costs and capital requirements of the utility. Revenue projections are conservative and have been based upon the previous years results. There are no one-time revenues included in this budget. Some flunctuations have been extreme		
			as mentioned above and can be dependent upon things such as the economy, weather and as seen from COVID world events.		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

		TT VILLOITIONS		 	1712111111111		
Property Tax Asses		erties (October 1, 2021 Valu		Property Tax Asses	sments - Exempt Pro	<u>perties (October 1, 2021 Va</u>	
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	187	\$41,775,900.00	1.23%	15A Public Schools	2	\$32,868,700.00	15.27%
2 Residential	8,675	\$3,280,476,100.00	96.35%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	427	\$160,300,200.00	74.47%
4A Commercial	112	\$79,692,000.00	2.34%	15D Church and Charities	5	\$5,638,500.00	2.62%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments	5	\$2,719,000.00	0.08%	15F Other Exempt	34	\$16,449,700.00	7.64%
5A/5B Railroad			0.00%			-	
6A/6B Business Personal Property			0.00%				
Total	8,979	\$3,404,663,000.00	100.00%	Total	468	\$215,257,100.00	100.00%
Average Ratio (%), Assessed to True	e Value	87.47%					
Equalized Valuation, Taxable Proper	rties	\$3,892,377,958.16		Percentage of Exempt vs.			
	_	· · · · · · · · · · · · · · · · · · ·		Non-Exempt Properties	6.32%		
Total # of property tax appeals	filed in 2021	County Tax Board	29.00	1 1			
		State Tax Court	10.00				
Number of 2021 County Tax Board	decisions appealed to Ta	ax Court	4.00				
Number of pending property tax app	eals in State Tax Court		7.00				
Amount paid out by municipality for	tax appeals in 2021		\$13,543.94				
	1.1		, , ,				

	Prior Budget Year's Payn	nents in Lieu of Tax (P	PILOT) - 5 Year Exemption	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2021 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				
0	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 L	ieu of Tax (PILOT) - Long Term Tax	Exemptions	Prior Budget Year	's Payments in Lie	eu of Tax (PILO	Γ) - Long Term Ta	x Exemptions	Prior Budget Yea	ar's Payments in Lie	eu of Tax (PILOT) - Long Term Tax	x Exemptions	Prior Budget	Year's Payments in Li	eu of Tax (PILOT)	- Long Term Tax E	xemptions
Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate
																			-
Not Applicable																			
																			4
																			+
																			4
																			+
																			4
																			4
otal Long Term Exemption		0.00	0.00	1 0.00	Total Long Term Exemptions	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	s - Column Total	\$0.00	\$0.00		Total Long Term Exemption		\$0.00		
Iark "X" if Grand Total							<u> </u>			ant HED 6					Total Long Term Exempti	ons - GRAND TOTAL	\$0.00	\$0.00	\$0.00

Sheet UFB-6 Sheet UFB-6C

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	69,031.00	\$63,000.00	\$0.00	\$1,211.00	\$0.00	\$4,820.00
Supervisory Staff (Department Heads & Managers)	12.00	16.00	1,769,917.00	\$1,299,600.00	\$15,000.00	\$178,772.00	\$175,000.00	\$101,545.00
Police Officers (Including Superior Officers)	35.00		5,418,843.00	\$3,335,000.00	\$435,000.00	\$987,632.00	\$370,000.00	\$291,211.00
Fire Fighters (Including Superior Officers)	36.00		6,318,511.63	\$3,549,871.00	\$800,464.00	\$1,167,136.63	\$465,000.00	\$336,040.00
All Other Union Employees not listed above	54.00	88.00	6,388,301.11	\$4,166,723.22	\$387,726.78	\$522,045.11	\$960,000.00	\$351,806.00
All Other Non-Union Employees not listed above	2.00	81.00	1,183,161.00	\$1,036,693.00	\$0.00	\$21,390.00	\$45,000.00	\$80,078.00
Totals	139.00	192.00	21,147,764.74	\$13,450,887.22	\$1,638,190.78	\$2,878,186.74	\$2,015,000.00	\$1,165,500.00

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO

NO

Note - <u>Base Pay</u> 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				
	Current Year # of	Annual Cost	T . 1.0	Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	33.00	\$15,743.30	\$519,528.90	28.00	\$14,864.52	\$416,206.56
Parent & Child	9.00	\$23,763.41	\$213,870.69	10.00	\$22,447.20	\$224,472.00
Employee & Spouse (or Partner)	16.00	\$31,432.27	\$502,916.32	18.00	\$29,664.48	\$533,960.64
Family	33.00	\$39,787.84	\$1,312,998.72	35.00	\$37,565.40	\$1,314,789.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	91.00		\$2,549,314.63	91.00		\$2,489,428.20
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	91.00		\$2,549,314.63	91.00		\$2,489,428.20

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)? Is prescription drug coverage provided by the SHBP (Yes or No)?

NO NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	Gross Days of		Approved	еск аррпсавіе	Individual
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Accumulated	Absences	Agreement	Ordinance	Agreement
Organization/marviadais Engible for Deficit	No. Of Hours	Absences	Agreement	Ordinance	Agreement
Chief of Fire	4015.00	\$235,624.64			Х
Chief of Police	2234.26				X
Public Works Director	2500.75	· · · · · · · · · · · · · · · · · · ·			X
CER Director	2908.00		Х		
CFO	1094.00				Х
City Clerk	772.75			Х	
Tax Assessor	2107.75		Х	7.	
City Manager	477.50		X		
Court Director	610.50		X		
Construction Official	1063.00		X		
Tax Collector	167.25	·	Х		
IAF Local 2657/Fire Officers	53321.00	·	X		
PBA Local 204/Police officer	24495.96		X		
Teamsters Local Union 331	7534.82	·	Х		
White Collar Employee Association	3893.26		Х		
AFSCME 63-Supervisors Union	6810.75		Х		
Communication Officers Union	839.13		Х		
All Others	1024.78	· · · · · · · · · · · · · · · · · · ·		Х	
*					
Tot	als 115870.46	\$4,060,960.73			
Total Funds Reserv	ed as of end of 2021	\$1,015,940.87			
	appropriated in 2022				

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

				···				
	Gross		Net		Current Year	2023	2024	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,560,000.00	\$1,560,000.00	\$0.00	Utility Fund - Principal	\$1,520,855.00	\$1,630,854.23	\$1,574,854.23	\$12,774,895.60
Regional School Debt			\$0.00	Utility Fund - Interest	\$485,000.00	\$447,202.50	\$390,592.50	\$1,436,761.39
				Bond Anticipation Notes - Principal	\$265,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$0.00			
Water&Sewer	\$14,295,000.00	\$14,295,000.00	\$0.00	Bonds - Principal	\$3,390,000.00	\$3,480,000.00	\$3,620,000.00	\$12,270,000.00
			\$0.00	Bonds - Interest	\$748,037.50	\$631,637.50	\$505,137.50	\$1,437,200.00
			\$0.00	Loans & Other Debt - Principal	\$33,608.96	\$34,284.52	\$34,973.63	\$90,540.56
			\$0.00	Loans & Other Debt - Interest	\$3,700.96	\$3,025.40	\$2,336.29	\$2,734.24
			\$0.00					
				Total	\$6,446,202.42	\$6,227,004.15	\$6,127,894.15	\$28,012,131.79
Municipal Purposes								
Debt Authorized (BNI)	\$12,118,654.78		\$12,118,654.78	Total Principal	\$5,209,463.96	\$5,145,138.75	\$5,229,827.86	\$25,135,436.16
Notes Outstanding	\$450,000.00		\$450,000.00	Total Interest	\$1,236,738.46	\$1,081,865.40	\$898,066.29	\$2,876,695.63
Bonds Outstanding	\$21,200,000.00		\$21,200,000.00	% of Total Current Year Budget	16.03%			
Loans and Other Debt	\$193,940.09		\$193,940.09			•		
				Description		Debt Not Lis	ted Above	
Total (Current Year)	\$49,817,594.87	\$15,855,000.00	\$33,962,594.87	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2020 census)	7,716			Total Other				
Per Capita Gross Debt	\$6,456.40			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$4,401.58			Rating		AA/Stable		
				Year of Last Rating		2021		
3 Year Average Property Valuation		\$3,549,726,068.00						ı
	=	·		 Mark "X" if Municipality has	no hond rating			
Net Debt as % of 3 Year Average P	roperty Valuation	0.96%		Train is in trumcipanty has	no bond rating			
The Best as 70 of 3 Teal Medage I	=	0.9070		Sheet UFB-10				
				SHEEL OF D-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
	Municipality	City of Ventnor	PW-Water & Sewer	Water Operator Licensee	Providing Brigantine w/License Operator	3/1/2022	2/28/2022	\$28,551.00
Lead	County	County of Atlantc	Public Works	Mtce of Brigantine Blvd	Snow removal & Street Sweeping	1/1/2022	12/31/2022	\$16,100.00
	-							
						-		
						-		
	Amount Received Page Total							\$16,100.00
	Amount Paid Page Total							\$28,551.00
	Page Total		CI AMED A					\$44,651.00

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
	A							Ø1 C 100 00
	Amount Received Total							\$16,100.00
	Amount Paid Total Total							\$28,551.00 \$44,651.00
	1 Otai							\$44,651.00

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