



# State of New Jersey

## Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 0103 Brigantine City - County 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

State:

NJ

Zip:

08203

### Mayor

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

### Chief Administrative Officer

James		Bennett		jbennett@brigantinebeachnj.com
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### Chief Financial Officer

Roxanne	B	Tosto		<a href="mailto:rtosto@brigantinebeachnj.com">rtosto@brigantinebeachnj.com</a>
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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	mriordan@brigantinebeachnj.com
Cornealius		Kane	12/31/2022	ckane@brigantinebeachnj.com
Karen		Bew	12/31/2024	kbew@brigantinebeachnj.com
Paul		Lettieri	12/31/2024	plettierri@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

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.646	\$21,692,741.71	37.90%	\$2,443.17	Municipal Purpose Tax	ACTUAL	\$22,932,635.71
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	0.498	\$16,776,114.00	29.31%	\$1,883.44	Local School District	ESTIMATED	\$16,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.491	\$16,465,587.55	28.77%	\$1,856.96	County Purposes	ESTIMATED	\$16,800,000.00
County Library	0.038	\$1,244,359.59	2.17%	\$143.72	County Library	ESTIMATED	\$1,275,000.00
County Board of Health	0.027	\$881,809.98	1.54%	\$102.11	County Board of Health	ESTIMATED	\$900,000.00
County Open Space	0.006	\$174,040.79	0.30%	\$22.69	County Open Space	ESTIMATED	\$190,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2021					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment							
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Comparison - Municipal Purposes Tax Levy							
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							

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							
	<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	-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							
	<i>Amount to be raised by taxation</i>												
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

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	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	\$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	\$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

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

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

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	187	\$41,775,900.00	1.23%
2 Residential	8,675	\$3,280,476,100.00	96.35%
3A/3B Farm			0.00%
4A Commercial	112	\$79,692,000.00	2.34%
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	8,979	\$3,404,663,000.00	100.00%

Average Ratio (%), Assessed to True Value	87.47%
Equalized Valuation, Taxable Properties	\$3,892,377,958.16

Total # of property tax appeals filed in 2021	County Tax Board	29.00
	State Tax Court	10.00
Number of 2021 County Tax Board decisions appealed to Tax Court		4.00
Number of pending property tax appeals in State Tax Court		7.00

Amount paid out by municipality for tax appeals in 2021	\$13,543.94
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Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$32,868,700.00	15.27%
15B Other Schools			0.00%
15C Public Property	427	\$160,300,200.00	74.47%
15D Church and Charities	5	\$5,638,500.00	2.62%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	34	\$16,449,700.00	7.64%
Total	468	\$215,257,100.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		6.32%	

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# 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			
O	Multiple Dwelling Abatement			
Total 5 Yr Exemptions/Abatements		0	0.00	0.00

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	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	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	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																				
	Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		0.00	0.00	0.00
	Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		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	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 - **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	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)?

NO
NO

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

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
	No. Of Hours				
Chief of Fire	4015.00	\$235,624.64			X
Chief of Police	2234.26	\$162,320.54			X
Public Works Director	2500.75	\$109,177.71			X
CER Director	2908.00	\$51,028.72	X		
CFO	1094.00	\$39,409.00			X
City Clerk	772.75	\$35,221.95		X	
Tax Assessor	2107.75	\$30,113.56	X		
City Manager	477.50	\$26,238.63	X		
Court Director	610.50	\$17,378.13	X		
Construction Official	1063.00	\$16,856.40	X		
Tax Collector	167.25	\$7,770.44	X		
IAF Local 2657/Fire Officers	53321.00	\$1,956,058.64	X		
PBA Local 204/Police officer	24495.96	\$928,058.65	X		
Teamsters Local Union 331	7534.82	\$214,606.73	X		
White Collar Employee Association	3893.26	\$102,328.26	X		
AFSCME 63-Supervisors Union	6810.75	\$80,702.42	X		
Communication Officers Union	839.13	\$25,535.45	X		
All Others	1024.78	\$22,530.86		X	
*					
<b>Totals</b>	115870.46	\$4,060,960.73			
<b>Total Funds Reserved as of end of 2021</b>		\$1,015,940.87			
<b>Total Funds Appropriated in 2022</b>		\$250,000.00			

### UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year		2023		2024		All Additional Future	
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						
<u>Utility Fund Debt</u>				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			
<u>Municipal Purposes</u>				Total Principal	\$5,209,463.96	\$5,145,138.75	\$5,229,827.86	\$25,135,436.16			
Debt Authorized (BNI)	\$12,118,654.78		\$12,118,654.78	Total Interest	\$1,236,738.46	\$1,081,865.40	\$898,066.29	\$2,876,695.63			
Notes Outstanding	\$450,000.00		\$450,000.00	% of Total Current Year Budget	16.03%						
Bonds Outstanding	\$21,200,000.00		\$21,200,000.00								
Loans and Other Debt	\$193,940.09		\$193,940.09								
Total (Current Year)	\$49,817,594.87	\$15,855,000.00	\$33,962,594.87								
Population (2020 census)	7,716										
Per Capita Gross Debt	\$6,456.40										
Per Capita Net Debt	\$4,401.58										
3 Year Average Property Valuation		\$3,549,726,068.00									
Net Debt as % of 3 Year Average Property Valuation				0.96%							

## 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]