



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0103\_fba\_2017.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Municipality:** Brigantine **State:** NJ **Zip:** 08203

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Philip		Guenther	12/31/2018	pguenther@brigantinebeachnj.com

**Chief Administrative Officer**

Edward		Stinson		estinson@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
Andrew		Simpson	12/31/2018	councilman.simpson@gmail.com
Vince		Serra	12/31/2018	vsera@brigantinebeachnj.com
Karen Bew		Bew	12/31/2020	kbew@brigantinebeachnj.com
Dennis	J	Haney	12/31/2020	mriordan@brigantinebeachnj.com
Michael		Riordan	12/31/2020	dhaney@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	-2.06%	(\$53,680.00)	\$2,603,680.00	\$2,550,000.00	\$2,550,000.00							
08	Local Revenue	-2.64%	(\$235,262.76)	\$8,922,912.76	\$8,687,650.00	\$2,123,000.00		\$5,752,650.00	\$812,000.00				
09	State Aid (without offsetting appropriation)	-1.88%	(\$16,293.00)	\$866,415.00	\$850,122.00	\$850,122.00							
08	Uniform Construction Code Fees	-9.01%	(\$47,023.00)	\$522,023.00	\$475,000.00	\$475,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	-0.27%	(\$720.00)	\$262,720.00	\$262,000.00	\$262,000.00							
10	Public and Private Revenue	-98.73%	(\$1,065,093.11)	\$1,078,833.89	\$13,740.78	\$13,740.78							
08	Other Special Items	396.43%	\$1,505,292.66	\$379,707.34	\$1,885,000.00	\$1,470,000.00			\$415,000.00				
15	Receipts from Delinquent Taxes	-5.88%	(\$28,099.19)	\$478,099.19	\$450,000.00	\$450,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-5.57%	(\$1,299,729.24)	\$23,318,894.79	\$22,019,165.55	\$22,019,165.55							
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	-3.89%	(\$37,544.50)	\$966,222.50	\$928,678.00	\$928,678.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-3.24%</b>	<b>(\$1,278,152.14)</b>	<b>\$39,399,508.47</b>	<b>\$38,121,356.33</b>	<b>\$31,141,706.33</b>	<b>\$0.00</b>	<b>\$5,752,650.00</b>	<b>\$1,227,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Gold Course Utility	Utility	Utility	Utility	Utility
20	General Government	19.00	11.00	-4.16%	(\$253,495.00)	\$6,099,670.00	\$5,846,175.00	\$1,520,175.00	\$15,000.00	\$4,311,000.00					
21	Land-Use Administration		1.00	-6.36%	(\$3,500.00)	\$55,000.00	\$51,500.00	\$51,500.00							
22	Uniform Construction Code	4.00	4.00	-1.82%	(\$6,500.00)	\$357,800.00	\$351,300.00	\$351,300.00							
23	Insurance			0.64%	\$19,204.80	\$3,010,295.20	\$3,029,500.00	\$3,029,500.00							
25	Public Safety	82.00	27.00	-0.92%	(\$80,174.24)	\$8,698,674.24	\$8,618,500.00	\$8,618,500.00							
26	Public Works	25.00	5.00	-1.18%	(\$41,243.87)	\$3,505,784.65	\$3,464,540.78	\$3,450,800.00	\$13,740.78						
27	Health and Human Services			0.00%	\$0.00	\$18,500.00	\$18,500.00	\$18,500.00							
28	Parks and Recreation	3.00	146.00	1.58%	\$21,250.00	\$1,341,175.00	\$1,362,425.00	\$1,362,425.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			-26.76%	(\$283,100.00)	\$1,058,100.00	\$775,000.00	\$775,000.00							
31	Utilities and Bulk Purchases			-3.10%	(\$24,000.00)	\$775,000.00	\$751,000.00	\$751,000.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00							
36	Statutory Expenditures			-0.41%	(\$12,778.71)	\$3,140,507.00	\$3,127,728.29	\$2,907,578.29		\$220,150.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			2.28%	\$18,000.00	\$790,000.00	\$808,000.00	\$0.00			\$808,000.00				
43	Court and Public Defender	2.00	1.00	2.28%	\$4,000.00	\$175,500.00	\$179,500.00	\$179,500.00							
44	Capital			-87.33%	(\$689,115.00)	\$789,115.00	\$100,000.00	\$100,000.00							
45	Debt			-7.87%	(\$431,417.02)	\$5,479,474.52	\$5,048,057.50	\$3,407,557.50		\$1,221,500.00	\$419,000.00				
46	Deferred Charges			3.97%	\$25,090.00	\$632,151.00	\$657,241.00	\$657,241.00							
48	Debt - Type 1 School District			112.82%	\$1,328,553.50	\$1,177,546.50	\$2,506,100.00	\$2,506,100.00							
50	Reserve for Uncollected Taxes			9.77%	\$126,948.18	\$1,298,840.58	\$1,425,788.76	\$1,425,788.76							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>135.00</b>	<b>195.00</b>	<b>-0.74%</b>	<b>(\$282,277.36)</b>	<b>\$38,403,633.69</b>	<b>\$38,121,356.33</b>	<b>\$31,112,965.55</b>	<b>\$28,740.78</b>	<b>\$0.00</b>	<b>\$5,752,650.00</b>	<b>\$1,227,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

				<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets			
<b>X</b>				Fund Balance	\$2,550,000.00	Use of Fund Balance is based upon the available balance. It is anticipated that the amount of Fund Balance used will be significantly replenished by year Dec 31, 2017.
<b>X</b>				Reserve to Pay Bonds & Notes-School Purpose	\$1,400,000.00	These revenues are a result of Reimbursements received from the State for School Improvements. They will be used to offset repayment of the BAN's issued for projects and only available to the extent of reimbursements received.
	<b>X</b>			Payment of Bond Anticipation Notes -School is directly related to the Reserve to Pay Notes-School Above	\$1,815,000.00	Amount Appropriated for note payment can be increased or decreased based upon reimbursement.
			<b>X</b>	Golf Utility Deficit	\$415,000.00	The Golf Course has a deficit that the Current Fund must Fund and is the result due to debt payments. Long-Term Debt will be paid off 2018.
	<b>X</b>			Deferred Charges (Sheet 28)	\$242,241.00	Deferred charge will decrease in 2017 and amortization complete by 2018.
<b>X</b>				State Aid	\$866,415.00	State Dependant

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

<u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	251	\$57,448,300.00	1.77%	15A Public Schools	2	\$32,868,700.00	15.41%
2 Residential	8,535	\$3,103,720,800.00	95.57%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	423	\$160,304,500.00	75.17%
4A Commercial	112	\$83,840,000.00	2.58%	15D Church and Charities	6	\$5,848,500.00	2.74%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments	5	\$2,719,000.00	0.08%	15F Other Exempt	29	\$14,242,200.00	6.68%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>8,903</b>	<b>\$3,247,728,100.00</b>	<b>100.00%</b>	<b>Total</b>	<b>460</b>	<b>\$213,263,900.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value		97.88%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$3,318,071,209.64		6.57%			
Total # of property tax appeals filed in 2016		County Tax Board		285.00			
		State Tax Court		9.00			
Number of 2016 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				14.00			
Amount paid out by municipality for tax appeals in 2016		\$188,200.76					

<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 2016 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**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	67,820.00	\$63,000.00	\$0.00		\$0.00	\$4,820.00
Supervisory Staff (Department Heads & Managers)	12.00	11.00	1,791,833.32	\$1,080,403.99	\$130,434.21	\$115,709.56	\$196,765.81	\$268,519.75
Police Officers (Including Superior Officers)	34.00	0.00	5,417,244.96	\$3,204,170.00	\$631,830.00	\$792,827.00	\$523,792.47	\$264,625.49
Fire Fighters (Including Superior Officers)	34.00	0.00	5,291,405.23	\$2,962,225.68	\$818,142.00	\$740,935.00	\$685,343.96	\$84,758.59
All Other Union Employees not listed above	52.00	94.00	5,708,388.03	\$3,803,701.74	\$379,788.33	\$323,512.38	\$908,541.55	\$292,844.03
All Other Non-Union Employees not listed above	3.00	83.00	875,806.75	\$674,560.43	\$31,613.62	\$72,244.35	\$47,956.21	\$49,432.14
<b>Totals</b>	<b>135.00</b>	<b>195.00</b>	<b>19,152,498.29</b>	<b>\$11,788,061.84</b>	<b>\$1,991,808.16</b>	<b>\$2,045,228.29</b>	<b>\$2,362,400.00</b>	<b>\$965,000.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	42.00	\$14,225.52	\$597,471.84	39.00	\$13,072.26	\$509,818.14
Parent & Child	5.00	\$21,070.68	\$105,353.40	10.00	\$19,354.62	\$193,546.20
Employee & Spouse (or Partner)	15.00	\$28,463.16	\$426,947.40	14.00	\$26,154.66	\$366,165.24
Family	54.00	\$35,570.04	\$1,920,782.16	50.00	\$32,685.82	\$1,634,291.00
Employee Cost Sharing Contribution (enter as negative - )			(\$675,000.00)			(\$598,000.00)
<b>Subtotal</b>	<b>116.00</b>		<b>\$2,375,554.80</b>	<b>113.00</b>		<b>\$2,105,820.58</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$35,570.04	\$35,570.04	1	\$32,685.82	\$32,685.82
Employee Cost Sharing Contribution (enter as negative - )			(\$35,570.04)			(\$32,685.82)
<b>Subtotal</b>	<b>1.00</b>		<b>\$0.00</b>	<b>1.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$14,225.52	\$14,225.52	1	\$13,072.26	\$13,072.26
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$28,463.16	\$28,463.16	1	\$26,154.66	\$26,154.66
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$42,688.68)			(\$39,226.92)
<b>Subtotal</b>	<b>2.00</b>		<b>\$0.00</b>	<b>2.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>119.00</b>		<b>\$2,375,554.80</b>	<b>116.00</b>		<b>\$2,105,820.58</b>

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		Net	Current Year				
	Debt	Deductions		Debt	Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt	\$7,505,000.00	\$7,505,000.00	\$0.00	Utility Fund - Principal	\$1,436,293.48	\$1,371,095.88	\$951,088.29	\$4,812,735.32
Regional School Debt			\$0.00	Utility Fund - Interest	\$204,000.00	\$173,425.00	\$131,800.00	\$575,955.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$2,181,000.00			
Water & Sewer	\$13,746,406.17	\$13,746,406.17	\$0.00	Bond Anticipation Notes - Interest	\$75,420.00			
Golf	\$1,439,000.00	\$1,439,000.00	\$0.00	Bonds - Principal	\$3,015,000.00	\$2,950,000.00	\$2,720,000.00	\$11,310,000.00
0			\$0.00	Bonds - Interest	\$602,662.50	\$512,700.00	\$413,500.00	\$1,066,800.00
0			\$0.00	Loans & Other Debt - Principal	\$32,666.89	\$31,037.33	\$31,661.19	\$258,651.96
0			\$0.00	Loans & Other Debt - Interest	\$3,906.58	\$6,272.59	\$5,648.75	\$21,162.43
0			\$0.00	<b>Total</b>	<b>\$7,550,949.45</b>	<b>\$5,044,530.80</b>	<b>\$4,253,698.23</b>	<b>\$18,045,304.71</b>
<u>Municipal Purposes</u>				<b>Total Principal</b>	<b>\$6,664,960.37</b>	<b>\$4,352,133.21</b>	<b>\$3,702,749.48</b>	<b>\$16,381,387.28</b>
Debt Authorized	\$7,272,027.99	\$0.00	\$7,272,027.99	<b>Total Interest</b>	<b>\$885,989.08</b>	<b>\$692,397.59</b>	<b>\$550,948.75</b>	<b>\$1,663,917.43</b>
Notes Outstanding	\$366,000.00	\$0.00	\$366,000.00	<b>% of Total Current Year Budget</b>	<b>19.81%</b>			
Bonds Outstanding	\$15,895,000.00	\$0.00	\$15,895,000.00	<b>Description</b>	<b>Debt Not Listed Above</b>			
Loans and Other Debt	\$354,017.36	\$0.00	\$354,017.36	Total Guarantees - Governmental				
<b>Total (Current Year)</b>	<b>\$46,577,451.52</b>	<b>\$22,690,406.17</b>	<b>\$23,887,045.35</b>	Total Guarantees - Other				
Population (2010 census)	<u>9,450</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$4,928.83</u>			Total Other				
Per Capita Net Debt	<u>\$2,527.73</u>			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$3,409,630,293.67</u>		Rating		AA/Stable		
Net Debt as % of 3 Year Avg Property Valuation		<u>0.70%</u>		Year of Last Rating		2016		
				<b>Mark "X" if Municipality has no bond rating</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

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