



**State of New Jersey
Local Government Services**

Year: 2020 Municipal User Friendly Budget

MUNICIPALITY: 1517 Long Beach Township - County of Ocean

Adopted

Municode: 1517

Filename: 1517_fba_2020.xlsm

Website: www.longbeachtownship.com

Phone Number:

609-361-1000

Mailing Address:

6805 Long Beach Blvd

Brant Beach

Municipality: Long Beach Township

State: NJ Zip: 08008

Email the UFB if not using Outlook

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph	H	Mancini	1/1/2020	mancini@longbeachtownship.com

Chief Administrative Officer

kyle	Ominiski	ominski@ongbeachtownship.com
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Chief Financial Officer

Lydia	D'Amore	ldamore@longbeachtownship.com
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Municipal Clerk

Lynda	J	Wells	wells@longbeachtownship.com
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Registered Municipal Accountant

Brian	K	Logan	brian@scnco.com
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Governing Body Members

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year	Calendar Year	% of	Avg Residential
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	0.244	\$19,484,061.00	24.34%	\$0.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.010	\$798,527.11	1.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	0.051	\$4,042,297.00	5.05%	\$0.00
Regional School District	0.264	\$21,087,366.00	26.34%	\$0.00
County Purposes	0.379	\$30,255,903.28	37.79%	\$0.00
County Library	0.042	\$3,331,601.84	4.16%	\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.013	\$1,061,589.94	1.33%	\$0.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2019 Budget)	1.003	\$80,061,346.17	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2019

\$8,067,490,265.00

 (To be used to calculate the current year tax rate)

\$956,197.09

 Current Year Average Residential Assessment

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.244	0.244	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$19,484,061.00	\$19,684,676.25	1.03%	\$200,615.25

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$2,333.12	#DIV/0!	\$2,333.12

Current Year 2020 Budget

Taxes
 Actual/Estimated
 Tax Levy

Municipal Purpose Tax	ESTIMATED	\$19,684,676.25
Municipal Library		\$0.00
Municipal Open Space	ESTIMATED	\$806,749.03
Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)		\$0.00
Local School District	ESTIMATED	\$4,114,420.04
Regional School District	ESTIMATED	\$21,298,174.30
County Purposes	ESTIMATED	\$30,575,788.10
County Library	ESTIMATED	\$3,388,345.91
County Board of Health		
County Open Space	ESTIMATED	\$1,048,773.73
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes

\$80,916,927.36

Revenue Anticipated, Excluding Tax Levy	9,089,323.75
Budget Appropriations, before Reserve for Uncollected Taxes	28,048,941.51
Total Non-Municipal Tax Levy	\$61,232,251.11
Amount to be Raised by Taxes - Before RUT	\$80,191,868.87
Reserve for Uncollected Taxes (RUT)	\$725,750.12
Total Amount to be Raised by Taxes	\$80,917,619.00

% of Tax Collections used to Calculate RUT

99.10%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	79,952,923.18
Total Tax Levy, CY 2019	80,672,294.28
% of Taxes Collected, CY 2019	99.11%
Delinquent Taxes - December 31, 2019	\$719,371.10

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	59.00%	\$2,060,482.17	\$3,492,589.00	\$5,553,071.17	\$3,780,285.98		\$1,772,785.19					
08	Local Revenue	510.77%	\$10,065,400.00	\$1,970,640.00	\$12,036,040.00	\$2,167,840.00		\$9,868,200.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$675,438.00	\$675,438.00	\$675,438.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$588,228.00	\$588,228.00	\$588,228.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	9.59%	\$108,629.45	\$1,132,795.89	\$1,241,425.34	\$1,241,425.34							
08	Additional Revenue Offset by Appropriations	-96.97%	(\$297,309.04)	\$306,593.83	\$9,284.79	\$9,284.79							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	1219.00%	\$1,163,562.78	\$95,452.03	\$1,259,014.81	\$90,000.00		\$1,169,014.81					
15	Receipts from Delinquent Taxes	-2.35%	(\$12,914.17)	\$549,735.81	\$536,821.64	\$536,821.64							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.03%	\$200,615.25	\$19,484,061.00	\$19,684,676.25	\$19,684,676.25							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	1.03%	\$8,221.92	\$798,527.11	\$806,749.03		\$806,749.03						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	45.70%	\$13,296,688.36	\$29,094,060.67	\$42,390,749.03	\$28,774,000.00	\$806,749.03	\$12,810,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)												
FCOA	Budgeted Positions		% 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	Utility	Utility	Utility
20	General Government		595.00%	\$9,181,967.63	\$1,543,200.00	\$10,725,167.63	\$1,697,650.00		\$806,749.03	\$8,220,768.60		
21	Land-Use Administration		-21.57%	(\$33,000.00)	\$153,000.00	\$120,000.00	\$120,000.00					
22	Uniform Construction Code		2.85%	\$17,000.00	\$596,128.00	\$613,128.00	\$613,128.00					
23	Insurance		-1.92%	(\$82,060.00)	\$4,275,022.00	\$4,192,962.00	\$4,192,962.00					
25	Public Safety		-6.82%	(\$378,569.64)	\$5,550,442.98	\$5,171,873.34	\$5,171,873.34					
26	Public Works		4.73%	\$125,150.00	\$2,645,100.00	\$2,770,250.00	\$2,770,250.00					
27	Health and Human Services		-10.13%	(\$35,269.00)	\$348,214.00	\$312,945.00	\$312,945.00					
28	Parks and Recreation		3.23%	\$60,000.00	\$1,856,700.00	\$1,916,700.00	\$1,916,700.00					
29	Education (Including Library)		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00					
30	Unclassified		91.10%	\$408,484.49	\$448,402.30	\$856,886.79	\$856,886.79					
31	Utilities and Bulk Purchases		-3.82%	(\$64,100.00)	\$1,677,600.00	\$1,613,500.00	\$1,613,500.00					
32	Landfill / Solid Waste Disposal		0.00%	\$0.00	\$1,900,000.00	\$1,900,000.00	\$1,900,000.00					
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00					
36	Statutory Expenditures		14.16%	\$358,150.00	\$2,529,455.00	\$2,887,605.00	\$2,548,839.60			\$338,765.40		
37	Judgments		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00					
42	Shared Services		9.31%	\$108,629.43	\$1,166,287.89	\$1,274,917.32	\$1,274,917.32					
43	Court and Public Defender		-24.23%	(\$71,715.00)	\$295,915.00	\$224,200.00	\$224,200.00					
44	Capital		251.89%	\$3,589,363.00	\$1,425,000.00	\$5,014,363.00	\$1,515,000.00			\$3,499,363.00		
45	Debt		-8.84%	(\$95,870.00)	\$1,084,870.00	\$989,000.00	\$989,000.00					
46	Deferred Charges		441.10%	\$882,192.46	\$200,000.00	\$1,082,192.46	\$331,089.46			\$751,103.00		
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00					
50	Reserve for Uncollected Taxes		-1.29%	(\$9,494.34)	\$734,552.83	\$725,058.49	\$725,058.49					
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00					
Total		0.00	49.11%	\$13,960,859.03	\$28,429,890.00	\$42,390,749.03	\$28,774,000.00	\$0.00	\$806,749.03	\$12,810,000.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	947	\$228,418,600.00	2.83%	15A Public Schools			0.00%
2 Residential	8,052	\$7,699,298,965.00	95.44%	15B Other Schools	1	\$5,525,000.00	5.84%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	195	\$64,805,300.00	68.55%
4A Commercial	138	\$136,455,400.00	1.69%	15D Church and Charities	9	\$22,729,500.00	24.04%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0		0.00%
4C Apartments	3	\$3,317,300.00	0.04%	15F Other Exempt	198	\$1,478,300.00	1.56%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	9,140	\$8,067,490,265.00	100.00%	Total	403	\$94,538,100.00	100.00%
Average Ratio (%), Assessed to True Value		92.30%		Percentage of Exempt vs. Non-Exempt Properties 1.17%			
Equalized Valuation, Taxable Properties		\$8,740,509,496.21					
Total # of property tax appeals filed in 2019		County Tax Board	24.00				
		State Tax Court	5.00				
Number of 2019 County Tax Board decisions appealed to Tax Court			0.00				
Number of pending property tax appeals in State Tax Court			4.00				
Amount paid out by municipality for tax appeals in 2019			\$0.00				
Prior Budget Year's Payments in Lieu of Tax (P.L.O.T) - 5 Year Exemptions/Abatements				Taxes if Billed in Full 2019 Total Tax Rate			
G Commercial/Industrial Exemption	# of Parcels	P.L.O.T Billing/Revenue	Assessed Value				
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

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	3.00	0.00	119,399.68	\$40,892.00	\$0.00	\$850.00	\$74,529.44	\$3,128.24
Supervisory Staff (Department Heads & Managers)	11.00	0.00	1,293,934.17	\$1,003,075.00	\$85,000.00		\$129,123.93	\$76,735.24
Police Officers (Including Superior Officers)	37.00	0.00	6,606,440.32	\$4,141,834.00	\$515,470.39	\$1,180,387.00	\$451,898.63	\$316,850.30
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	36.00	0.00	3,152,094.44	\$1,535,622.00	\$210,500.00	\$204,887.16	\$1,083,610.20	\$117,475.08
All Other Non-Union Employees not listed above	50.00	0.00	3,906,060.31	\$2,761,694.70	\$70,973.00	\$284,565.50	\$577,557.47	\$211,269.64
Totals	137.00	0.00	15,077,928.92	\$9,483,117.70	\$881,943.39	\$1,670,689.66	\$2,316,719.67	\$725,458.50

Is the Local Government required to comply with NISA 11A (Civil Service)? - YES or NO

Yes

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

Active Employees - Health Benefits - Annual Cost		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
Single Coverage		35.00	\$13,457.64	\$471,017.40	33.00	\$13,819.32	\$456,037.56
Parent & Child		17.00	\$25,795.44	\$438,522.48	13.00	\$26,442.84	\$343,756.92
Employee & Spouse (or Partner)		16.00	\$27,633.24	\$442,131.84	18.00	\$28,356.60	\$510,418.80
Family		44.00	\$35,575.20	\$1,565,308.80	44.00	\$36,584.28	\$1,609,708.32
Employee Cost Sharing Contribution (enter as negative -)				(\$493,853.09)			
Subtotal		112.00		\$2,423,127.43	108.00		\$2,919,921.60
Elected Officials - Health Benefits - Annual Cost							
Single Coverage		1	\$13,457.64	\$13,457.64	1	\$13,819.32	\$13,819.32
Parent & Child		0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)		1	\$27,633.24	\$27,633.24		\$28,356.60	\$0.00
Family		1	\$35,575.20	\$35,575.20		\$36,584.28	\$0.00
Employee Cost Sharing Contribution (enter as negative -)				(\$2,136.64)			
Subtotal		3.00		\$74,529.44	1.00		\$13,819.32
Retirees - Health Benefits - Annual Cost							
Single Coverage		19	\$11,544.36	\$219,342.84	19	\$11,544.36	\$219,342.84
Parent & Child		7	\$14,416.44	\$100,915.08	7	\$14,416.44	\$100,915.08
Employee & Spouse (or Partner)		31	\$23,695.44	\$734,558.64	30	\$23,695.44	\$710,863.20
Family		18	\$28,043.40	\$504,781.20	18	\$28,043.40	\$504,781.20
Employee Cost Sharing Contribution (enter as negative -)				\$0.00			
Subtotal		75.00		\$1,559,597.76	74.00		\$1,535,902.32
GRAND TOTAL		190.00		\$4,057,254.63	183.00		\$4,469,643.24

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)?

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

[illegible]

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

Gross Debt				Deductions		Net Debt	
Local School Debt	\$0.00		\$0.00		\$0.00		
Regional School Debt	\$0.00		\$0.00		\$0.00		
Utility Fund Debt							
0	\$56,727,976.33		\$56,727,976.33		\$0.00		
0					\$0.00		
0					\$0.00		
0					\$0.00		
0					\$0.00		
0					\$0.00		
0					\$0.00		
Municipal Purposes							
Debt Authorized	\$9,703,000.00				\$9,703,000.00		
Notes Outstanding					\$0.00		
Bonds Outstanding	\$9,703,000.00				\$9,703,000.00		
Loans and Other Debt					\$0.00		
Total (Current Year)	\$76,133,976.33		\$56,727,976.33		\$19,406,000.00		
Population (2010 census)							
	3,065						
Per Capita Gross Debt							
	\$24,839.80						
Per Capita Net Debt							
	\$6,331.48						
3 Yr. Average Property Valuation							
	\$8,761,385,910.00						
Net Debt as % of 3 Year Avg Property Valuation							
	0.22%						

Current Year		2021		2022		All Additional Future	
Budget		Budget		Budget		Years' Budgets	
Utility Fund - Principal	\$274,000.00	\$270,000.00		\$280,000.00		\$6,240,000.00	
Utility Fund - Interest	\$204,000.00	\$198,000.00		\$192,500.00		\$1,718,850.00	
Bond Anticipation Notes - Principal	\$0.00						
Bond Anticipation Notes - Interest	\$0.00						
Bonds - Principal	\$726,000.00	\$600,000.00		\$615,000.00		\$7,762,000.00	
Bonds - Interest	\$263,000.00	\$243,336.26		\$231,186.26			
Loans & Other Debt - Principal	\$1,834,189.00	\$1,904,114.39		\$1,870,286.18		\$30,479,406.46	
Loans & Other Debt - Interest	\$396,174.00	\$386,855.04		\$349,347.54			
Total	\$3,697,363.00	\$3,602,305.69		\$3,538,319.98		\$46,200,256.46	
Total Principal							
	\$2,834,189.00	\$2,774,114.39		\$2,765,286.18		\$44,481,406.46	
Total Interest	\$863,174.00	\$828,191.30		\$773,033.80		\$1,718,850.00	
% of Total Current Year Budget	8.72%						
Description		Debt Not Listed Above					
Total Guarantees - Governmental	n/a						
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating		Moody's	Standard & Poors	Fitch			
Rating	AA1	AA+		n/a			
Year of Last Rating	2017	2019					
Mark "X" if Municipality has no bond rating							

Sheet UFB-10

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]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
