



**State of New Jersey
Local Government Services**

Year:	2021	Municipal User Friendly Budget
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MUNICIPALITY: 1517 Long Beach Township - County of Ocean

Adopted

Municode: 1517

Filename: 1517_fba_2021.xlsm

Website: www.longbeachtownship.com

Phone Number:

609-361-1000

Mailing Address:

6805 Long Beach Blvd

Brant Beach

Municipality:	Long Beach Townsh	State:	NJ	Zip:	08008
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State:	NJ	Zip:	08008
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Email the UFB if not using Outlook

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph	H	Mancini	1/1/2025	mancini@longbeachtownship.com

Chief Administrative Officer

Kyle	Ominski	ominiski@longbeachtownship.com
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Chief Financial Officer

Lydia	D'Amore	ldamore@longbeachtownship.com
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Municipal Clerk

Danielle	LaValle	dlaValle@longbeachtownship.com
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Registered Municipal Accountant

Brian	K	Logan
blogan@senco.com		

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes				
Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	0.244	\$19,684,676.25	24.56%	\$2,333.12
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.010	\$806,749.03	1.01%	\$95.62
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$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	\$4,142,351.00	5.17%	\$487.66
Regional School District	0.250	\$20,159,915.00	25.16%	\$2,524.36
County Purposes	0.383	\$30,849,067.43	38.49%	\$3,623.99
County Library	0.042	\$3,399,855.23	4.24%	\$401.60
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.014	\$1,098,379.90	1.37%	\$124.31
Other County Levies (total)		\$0.00	0.00%	\$0.00
Total (Calendar Year 2020 Budget)	0.994	\$80,140,993.84	100.00%	\$9,590.66
Total Taxable Valuation as of October 1, 2020 \$10,457,007,600.00				
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment		\$1,238,449.48		
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
0.244	0.192	-21.31%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$19,684,676.25	\$20,391,164.82	3.59%	\$706,488.57	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$2,333.12	\$2,377.82	1.92%	\$44.70	

Current Year 2021 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$20,391,164.82
Municipal Library		
Municipal Open Space	ESTIMATED	\$1,045,700.76
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$4,142,352.00
Regional School District	ESTIMATED	\$20,159,916.00
County Purposes	ESTIMATED	\$30,849,068.43
County Library	ESTIMATED	\$3,399,855.23
County Board of Health		
County Open Space	ESTIMATED	\$1,098,379.90
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$81,086,437.14
Revenue Anticipated, Excluding Tax Levy		
Budget Appropriations, before Reserve for Uncollected Taxes		9,158,835.18
Total Non-Municipal Tax Levy		709,306.98
Amount to be Raised by Taxes - Before RUT		\$60,695,272.32
Reserve for Uncollected Taxes (RUT)		\$52,245,744.12
Total Amount to be Raised by Taxes		\$463,844.38
% of Tax Collections used to Calculate RUT		
		99.12%
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		80,084,735.87
Total Tax Levy, CY 2020		80,708,378.08
% of Taxes Collected, CY 2020		99.23%
Delinquent Taxes - December 31, 2020		
		\$597,792.16

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	-4.21%	(\$233,690.09)	\$5,553,071.17	\$5,319,381.08	\$3,585,620.90			\$1,733,760.18				
08	Local Revenue	-5.60%	(\$732,944.17)	\$13,082,754.17	\$12,349,810.00	\$2,197,810.00			\$10,152,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$675,438.00	\$675,438.00	\$675,438.00							
08	Uniform Construction Code Fees	-28.28%	(\$251,711.60)	\$889,939.60	\$638,228.00	\$638,228.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	8.24%	\$102,183.59	\$1,240,155.36	\$1,342,338.95	\$1,342,338.95							
08	Additional Revenue Offset by Appropriations	47.66%	\$4,424.99	\$9,284.79	\$13,709.78	\$13,709.78							
10	Public and Private Revenue	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Other Special Items	93.45%	\$1,169,148.93	\$1,251,090.89	\$2,420,239.82	\$175,000.00			\$2,245,239.82				
15	Receipts from Delinquent Taxes	-1.14%	(\$6,132.09)	\$536,821.64	\$530,689.55	\$530,689.55							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	3.59%	\$706,488.57	\$19,684,676.25	\$20,391,164.82	\$20,391,164.82							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	25.08%	\$202,339.61	\$806,749.03	\$1,009,088.64		\$1,009,088.64						
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	2.20%	\$960,107.74	\$43,729,980.90	\$44,690,088.64	\$29,550,000.00	\$1,009,088.64	\$0.00	\$14,131,000.00	\$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 Offices	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government	124.00	9.00	48.25%	\$3,603,201.15	\$7,467,275.33	\$1,997,511.00		\$1,009,088.64		\$8,063,876.84				
21	Land-Use Administration			7.46%	\$5,554.99	\$74,445.01	\$80,000.00								
22	Uniform Construction Code			22.58%	\$130,004.00	\$575,841.00	\$705,845.00								
23	Insurance			15.63%	\$562,881.27	\$3,602,369.23	\$4,165,250.50								
25	Public Safety			10.51%	\$501,618.26	\$4,774,208.18	\$5,275,826.44								
26	Public Works			27.19%	\$644,688.06	\$2,370,811.94	\$3,015,500.00								
27	Health and Human Services			#DIV/0!	\$336,377.00	\$336,377.00	\$336,377.00								
28	Parks and Recreation			17.87%	\$311,465.21	\$1,743,234.79	\$2,054,700.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified			7.52%	\$53,720.95	\$714,835.83	\$768,556.78								
31	Utilities and Bulk Purchases			36.97%	\$394,740.07	\$1,067,739.93	\$1,462,500.00								
32	Landfill / Solid Waste Disposal			9.96%	\$171,150.29	\$1,718,849.71	\$1,890,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			21.97%	\$578,567.56	\$2,653,238.44	\$3,211,806.00				\$379,800.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			9.11%	\$209,460.75	\$2,300,408.16	\$2,509,868.91				\$1,129,600.00				
43	Court and Public Defender			10.32%	\$19,376.70	\$187,823.30	\$207,200.00								
44	Capital			-3.51%	(\$79,000.00)	\$2,250,000.00	\$2,171,000.00				\$575,000.00				
45	Debt			-0.85%	(\$31,763.00)	\$3,753,363.00	\$3,721,600.00				\$2,851,600.00				
46	Deferred Charges			23.29%	\$252,082.09	\$1,082,192.46	\$1,334,274.55				\$1,131,123.16				
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-3.44%	(\$25,245.85)	\$734,552.83	\$709,306.98								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
Total		124.00	9.00	20.62%	\$7,638,879.50	\$37,051,209.14	\$44,690,088.64	\$29,550,000.00	\$0.00	\$1,009,088.64	\$0.00	\$14,131,000.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	855	\$215,393,500.00	2.06%	15A Public Schools	0	\$0.00	0.00%
2 Residential	8,148	\$10,090,886,400.00	96.50%	15B Other Schools	1	\$6,752,900.00	5.47%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	205	\$84,481,600.00	68.49%
4A Commercial	131	\$148,862,700.00	1.42%	15D Church and Charities	9	\$28,600,700.00	23.19%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	1	\$1,865,000.00	0.02%	15F Other Exempt	201	\$3,506,900.00	2.84%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	9,135	\$10,457,007,600.00	100.00%	Total	416	\$123,342,100.00	100.00%
Average Ratio (%), Assessed to True Value		105.66%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$9,896,846,110.16		1.18%			
Total # of property tax appeals filed in 2020		County Tax Board	13.00				
		State Tax Court	6.00				
Number of 2020 County Tax Board decisions appealed to Tax Court			2.00				
Number of pending property tax appeals in State Tax Court			5.00				
Amount paid out by municipality for tax appeals in 2020			\$0.00				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				Taxes if Billed in Full 2020 Total Tax Rate	
	# of Parcels	PILOT Billing/Revenue	Assessed Value		
G Commercial/Industrial Exemption					
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

Sheet UFB-6

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	118,529.21	\$41,857.78	\$0.00	\$1,255.73	\$72,213.58	\$3,202.12
Supervisory Staff (Department Heads & Managers)	11.00		1,410,955.33	\$1,025,444.20	\$0.00	\$103,322.89	\$203,741.76	\$78,446.48
Police Officers (Including Superior Officers)	36.00	0.00	7,214,668.94	\$4,669,970.15	\$178,161.83	\$1,352,830.00	\$656,454.24	\$357,252.72
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	25.00	1.00	2,427,269.52	\$1,367,865.87	\$174,700.00	\$234,824.75	\$545,237.16	\$104,641.74
All Other Non-Union Employees not listed above	52.00	6.00	4,783,548.03	\$2,936,913.59	\$82,300.00	\$497,828.47	\$1,041,832.08	\$224,673.89
Totals	127.00	7.00	15,954,971.03	\$10,042,051.59	\$435,161.83	\$2,190,061.84	\$2,519,478.82	\$768,216.95

Is the Local Government required to comply with N.J.S.A. 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							33.00	\$13,195.20	\$435,441.60	35.00	\$13,457.64	\$471,017.40
Parent & Child							19.00	\$24,952.32	\$474,094.08	17.00	\$25,795.44	\$438,522.48
Employee & Spouse (or Partner)							13.00	\$26,405.76	\$343,274.88	16.00	\$27,633.24	\$442,131.84
Family							44.00	\$34,687.68	\$1,526,257.92	44.00	\$35,575.20	\$1,565,308.80
Employee Cost Sharing Contribution (enter as negative -)									(\$331,803.24)			(\$493,853.09)
Subtotal							109.00		\$2,447,265.24	112.00		\$2,423,127.43
Elected Officials - Health Benefits - Annual Cost												
Single Coverage							1	\$13,195.20	\$13,195.20	1	\$13,457.64	\$13,457.64
Parent & Child									\$0.00			\$0.00
Employee & Spouse (or Partner)							1	\$26,405.76	\$26,405.76	1	\$27,633.24	\$27,633.24
Family							1	\$34,687.68	\$34,687.68	1	\$35,575.20	\$35,575.20
Employee Cost Sharing Contribution (enter as negative -)									(\$2,075.06)			(\$2,136.64)
Subtotal							3.00		\$72,213.58	3.00		\$74,529.44
Retirees - Health Benefits - Annual Cost												
Single Coverage							22	\$11,978.52	\$263,527.44	19	\$11,544.36	\$219,342.84
Parent & Child							6	\$17,428.19	\$104,569.14	7	\$14,416.44	\$100,915.08
Employee & Spouse (or Partner)							38	\$26,298.00	\$999,324.00	31	\$23,695.44	\$734,558.64
Family							14	\$29,745.24	\$416,433.36	18	\$28,043.40	\$504,781.20
Employee Cost Sharing Contribution (enter as negative -)												\$0.00
Subtotal							80.00		\$1,783,853.94	75.00		\$1,559,597.76
GRAND TOTAL							192.00		\$4,303,332.76	190.00		\$4,057,254.63

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)?

YES
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				Net Debt		Current Year				All Additional Future Years' Budgets			
Debt				Deductions		Budget		2022		2023		Budget	
Local School Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$270,000.00	\$493,000.00	\$615,000.00	\$13,275,000.00				
Regional School Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,531.00	\$302,465.00	\$292,625.00	\$2,668,962.50				
Utility Fund Debt						\$0.00							
Arts and Culture			\$0.00	\$0.00	\$0.00								
0	\$59,879,055.92	\$59,879,055.92	\$0.00	\$0.00	\$0.00	\$600,000.00	\$768,000.00	\$785,000.00	\$10,592,000.00				
0			\$0.00	\$0.00	\$0.00	\$268,738.27	\$284,213.76	\$268,676.88	\$2,127,555.00				
0			\$0.00	\$0.00	\$0.00	\$1,905,114.39	\$1,870,286.18	\$1,785,870.50	\$22,746,401.47				
0			\$0.00	\$0.00	\$0.00	\$387,262.54	\$354,705.04	\$319,737.54					
0			\$0.00	\$0.00	\$0.00								
Municipal Purposes						\$3,681,646.20	\$4,072,669.98	\$4,066,909.92	\$51,409,918.97				
Debt Authorized	\$14,835,125.17	\$1,209,347.68	\$13,625,777.49	\$0.00	\$0.00	\$2,775,114.39	\$3,131,286.18	\$3,185,870.50	\$46,613,401.47				
Notes Outstanding			\$0.00	\$0.00	\$0.00	\$906,531.81	\$941,383.80	\$881,039.42	\$4,796,517.50				
Bonds Outstanding	\$8,977,000.00		\$8,977,000.00	\$0.00	\$0.00	8.24%							
Loans and Other Debt			\$0.00	\$0.00	\$0.00								
Total (Current Year)	\$83,691,181.09	\$61,088,403.60	\$22,602,777.49										
Population (2010 census)													
3,065													
Per Capita Gross Debt													
\$27,305.44													
Per Capita Net Debt													
\$7,374.48													
3 Yr. Average Property Valuation													
\$9,010,423,670.67													
Net Debt as % of 3 Year Avg Property Valuation													
0.25%													

Utility Fund - Principal				\$270,000.00	\$493,000.00	\$615,000.00	\$13,275,000.00
Utility Fund - Interest				\$250,531.00	\$302,465.00	\$292,625.00	\$2,668,962.50
Bond Anticipation Notes - Principal				\$0.00			
Bond Anticipation Notes - Interest							
Bonds - Principal				\$600,000.00	\$768,000.00	\$785,000.00	\$10,592,000.00
Bonds - Interest				\$268,738.27	\$284,213.76	\$268,676.88	\$2,127,555.00
Loans & Other Debt - Principal				\$1,905,114.39	\$1,870,286.18	\$1,785,870.50	\$22,746,401.47
Loans & Other Debt - Interest				\$387,262.54	\$354,705.04	\$319,737.54	
Total				\$3,681,646.20	\$4,072,669.98	\$4,066,909.92	\$51,409,918.97

Total Principal	\$2,775,114.39	\$3,131,286.18	\$3,185,870.50	\$46,613,401.47
Total Interest	\$906,531.81	\$941,383.80	\$881,039.42	\$4,796,517.50
% of Total Current Year Budget	8.24%			

Description		Debt Not Listed Above			
Total Guarantees - Governmental		n/a			
Total Guarantees - Other					
Total Capital/Equipment Leases					
Total Other					

Bond Rating		Debt Not Listed Above	
Moody's	Standard & Poors	Fitch	
AA1	AA+	n/a	
Year of Last Rating	2017	2021	

Mark "X" if Municipality has no bond rating

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)
