



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

**MUNICIPALITY:** 1517 Long Beach Township - County of Ocean Introduced

**Municode:** 1517 **Filename:** 1517\_fbi\_2023.xlsm

**Website:** <https://www.longbeachtownship.com>

<b>Phone Number:</b>	609-361-1000
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<b>Mailing Address:</b>	6805 Long Beach Blvd
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Brant Beach, NJ 08008

<b>Municipality:</b>	TOWNSHIP OF LON	<b>State:</b>	NJ	<b>Zip:</b>	08008
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## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
JOSEPH	H.	MANCINI	12/31/2024	mancini@longbeachtownship.com

### Chief Administrative Officer

KYLE	OMINSKI	ominski@longbeachtownship.com
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## Chief Financial Officer

ERICA	NICHOLS	<a href="mailto:enichols@longbeachtownship.com">enichols@longbeachtownship.com</a>
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## Municipal Clerk

DANIELLE		LAVALLÉ	dlavalle@longbeachtownship.com
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## Registered Municipal Accountant

BRIAN	K	LOGAN	blogan@scnco.com
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## Governing Body Members

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.199	\$20,908,442.85	23.92%	\$2,522.70	Municipal Purpose Tax	ESTIMATED	\$21,717,016.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$1,050,984.17	1.20%	\$126.77	Municipal Open Space	ESTIMATED	\$1,069,803.73
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.042	\$4,367,409.00	5.00%	\$532.43	Local School District	ESTIMATED	\$4,454,757.18
Regional School District	0.209	\$21,945,949.00	25.11%	\$2,649.47	Regional School District	ESTIMATED	\$22,384,867.98
County Purposes	0.328	\$34,452,945.99	39.42%	\$4,158.02	County Purposes	ESTIMATED	\$35,142,004.91
County Library	0.032	\$3,390,561.85	3.88%	\$405.66	County Library	ESTIMATED	\$3,458,373.08
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.012	\$1,283,964.88	1.47%	\$152.12	County Open Space	ESTIMATED	\$1,309,644.18
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	0.832	\$87,400,257.74	100.00%	\$10,547.18	Total ESTIMATED amount to be raised by taxes		\$89,536,467.06
Total Taxable Valuation as of October 1, 2022 \$10,698,037,300.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		10,802,984.28
Current Year Average Residential Assessment \$1,267,690.16					Budget Appropriations, before Reserve for Uncollected Taxes		32,068,454.78
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy		\$67,819,451.06
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT		\$89,084,921.56
Comparison - Municipal Purposes Tax Levy					Reserve for Uncollected Taxes (RUT)		\$451,545.22
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Amount to be Raised by Taxes		\$89,536,466.78
Sheet UFB-1					% of Tax Collections used to Calculate RUT		99.49%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022		87,987,099.93
					Total Tax Levy, CY 2022		88,435,394.82
					% of Taxes Collected, CY 2022		99.49%
					Delinquent Taxes - December 31, 2022		\$480,000.00

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	27.16%	\$1,433,682.90	\$5,277,913.69	\$6,711,596.59	\$4,623,072.20			\$2,088,524.39				
08	Local Revenue	12.22%	\$1,516,708.82	\$12,411,601.79	\$13,928,310.61	\$2,322,550.00			\$11,605,760.61				
09	State Aid (without offsetting appropriation)	5.91%	\$39,902.46	\$675,438.00	\$715,340.46	\$715,340.46							
08	Uniform Construction Code Fees	-9.41%	(\$76,656.00)	\$814,884.00	\$738,228.00	\$738,228.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	10.12%	\$125,251.54	\$1,238,221.95	\$1,363,473.49	\$1,363,473.49							
08	Additional Revenue Offset by Appropriations	-76.79%	(\$369,259.90)	\$480,856.18	\$111,596.28	\$111,596.28							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-21.37%	(\$129,268.74)	\$604,968.74	\$475,700.00	\$475,700.00							
15	Receipts from Delinquent Taxes	-5.57%	(\$26,742.76)	\$479,766.61	\$453,023.85	\$453,023.85							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.87%	\$808,572.87	\$20,908,442.85	\$21,717,015.72	\$21,717,015.72							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	1.79%	\$18,819.56	\$1,050,984.17	\$1,069,803.73		\$1,069,803.73						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	7.60%	\$3,341,010.75	\$43,943,077.98	\$47,284,088.73	\$32,520,000.00	\$1,069,803.73	\$0.00	\$13,694,285.00	\$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	Utility	Utility	Utility	Utility	Utility
20	General Government	129.00	3.00	63.76%	\$5,594,309.07	\$8,773,716.66	\$14,368,025.73	\$3,743,762.00		\$1,069,803.73		\$9,554,460.00				
21	Land-Use Administration			61.79%	\$32,463.83	\$52,536.17	\$85,000.00	\$85,000.00								
22	Uniform Construction Code			42.95%	\$242,464.27	\$564,491.73	\$806,956.00	\$806,956.00								
23	Insurance			34.02%	\$1,313,801.89	\$3,861,813.00	\$5,175,614.89	\$5,175,614.89								
25	Public Safety			4.95%	\$288,044.21	\$5,823,246.26	\$6,111,290.47	\$6,111,290.47								
26	Public Works			17.19%	\$447,285.65	\$2,602,714.35	\$3,050,000.00	\$3,050,000.00								
27	Health and Human Services			64.38%	\$138,923.17	\$215,783.43	\$354,706.60	\$354,706.60								
28	Parks and Recreation			16.63%	\$297,909.45	\$1,791,790.55	\$2,089,700.00	\$2,089,700.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			28.23%	\$272,981.86	\$966,904.15	\$1,239,886.01	\$1,239,886.01								
31	Utilities and Bulk Purchases			13.04%	\$155,757.52	\$1,194,242.48	\$1,350,000.00	\$1,350,000.00								
32	Landfill / Solid Waste Disposal			9.30%	\$161,716.84	\$1,738,283.16	\$1,900,000.00	\$1,900,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			6.44%	\$213,707.52	\$3,319,905.48	\$3,533,613.00	\$3,112,188.00				\$421,425.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			5.57%	\$74,063.93	\$1,328,886.88	\$1,402,950.81	\$1,402,950.81								
43	Court and Public Defender			2.28%	\$5,945.73	\$261,254.27	\$267,200.00	\$267,200.00								
44	Capital			#DIV/0!	\$710,500.00	\$0.00	\$710,500.00	\$160,500.00				\$550,000.00				
45	Debt			11.90%	\$466,404.31	\$3,920,695.69	\$4,387,100.00	\$1,218,700.00				\$3,168,400.00				
46	Deferred Charges			-100.00%	(\$568.59)	\$568.59	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-35.17%	(\$244,932.08)	\$696,477.30	\$451,545.22	\$451,545.22								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		129.00	3.00	27.40%	\$10,170,778.58	\$37,113,310.15	\$47,284,088.73	\$32,520,000.00	\$0.00	\$1,069,803.73	\$0.00	\$13,694,285.00	\$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, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	835	\$242,942,800.00	2.27%
2 Residential	8,141	\$10,313,984,200.00	96.41%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	124	\$139,245,300.00	1.30%
4B Industrial	0	\$0.00	0.00%
4C Apartments	1	\$1,865,000.00	0.02%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	9,101	\$10,698,037,300.00	100.00%

Average Ratio (%), Assessed to True Value	81.20%
Equalized Valuation, Taxable Properties	\$13,174,922,783.25

Total # of property tax appeals filed in 2022	County Tax Board	5.00
	State Tax Court	17.00
Number of 2022 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		17.00

Amount paid out by municipality for tax appeals in 2022	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	0	\$0.00	0.00%
15B Other Schools	1	\$5,700,000.00	5.86%
15C Public Property	260	\$72,045,200.00	74.03%
15D Church and Charities	9	\$15,912,100.00	16.35%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	211	\$3,662,300.00	3.76%
Total	481	\$97,319,600.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	0.91%
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### USER FRIENDLY BUDGET SECTION

#### 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	123,347.21	\$43,625.00	\$0.00	\$5,537.28	\$70,845.00	\$3,339.93
Supervisory Staff (Department Heads & Managers)	11.00	0.00	1,625,269.42	\$1,113,705.00	\$40,000.00	\$152,466.21	\$233,832.96	\$85,265.25
Police Officers (Including Superior Officers)	36.00	0.00	6,966,020.99	\$4,640,471.21	\$150,000.00	\$1,382,860.42	\$437,414.88	\$355,274.48
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	30.00	0.00	3,256,144.14	\$1,853,513.87	\$334,000.00	\$253,746.05	\$672,979.20	\$141,905.02
All Other Non-Union Employees not listed above	48.00	5.00	4,848,631.38	\$2,785,018.00	\$100,000.00	\$381,268.96	\$1,369,123.44	\$213,220.98
Totals	128.00	5.00	16,819,413.14	\$10,436,333.08	\$624,000.00	\$2,175,878.92	\$2,784,195.48	\$799,005.66

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**

	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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	30.00	\$15,599.88	\$467,996.40	36.00	\$13,526.88	\$486,967.68
Parent & Child	15.00	\$28,968.72	\$434,530.80	16.00	\$25,592.16	\$409,474.56
Employee & Spouse (or Partner)	14.00	\$24,247.80	\$339,469.20	15.00	\$27,727.32	\$415,909.80
Family	51.00	\$41,582.04	\$2,120,684.04	44.00	\$35,759.79	\$1,573,430.76
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	110.00		\$3,362,680.44	111.00		\$2,885,782.80
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$41,582.04	\$41,582.04	1	\$13,526.88	\$13,526.88
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$31,617.48	\$31,617.48	1	\$25,592.16	\$25,592.16
Family	1	\$15,599.88	\$15,599.88	1	\$35,759.76	\$35,759.76
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	3.00		\$88,799.40	3.00		\$74,878.80
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	24	\$18,574.80	\$445,795.20	22	\$13,646.40	\$300,220.80
Parent & Child	6	\$24,784.88	\$148,709.28	7	\$22,464.84	\$157,253.88
Employee & Spouse (or Partner)	37	\$20,357.08	\$753,211.96	37	\$17,561.28	\$649,767.36
Family	13	\$43,087.68	\$560,139.84	13	\$38,829.60	\$504,784.80
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	80.00		\$1,907,856.28	79.00		\$1,612,026.84
<b>GRAND TOTAL</b>	193.00		\$5,359,336.12	193.00		\$4,572,688.44

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**

[illegible]

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

Gross Debt			Net Debt	Current Year Budget		2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	\$0.00		\$0.00	\$680,000.00	\$11,935,000.00
Regional School Debt			\$0.00	\$0.00		\$0.00	\$267,500.00	\$2,086,912.50
Utility Fund Debt			\$57,891,888.89	\$57,891,888.89		\$0.00	\$795,000.00	\$815,000.00
						\$0.00	\$251,061.25	\$232,392.50
						\$0.00	\$1,621,192.02	\$1,642,219.31
						\$0.00	\$291,723.26	\$266,078.02
						\$0.00		
						\$0.00		
						\$0.00		
						\$0.00		
						\$0.00		
Municipal Purposes			\$13,052,937.66	\$1,209,347.68		\$11,843,589.98		
Debt Authorized (BNI)						\$0.00		
Notes Outstanding			\$11,377,000.00			\$11,377,000.00		
Bonds Outstanding						\$0.00		
Loans and Other Debt						\$0.00		
Total (Current Year)			\$82,321,826.55	\$59,101,236.57		\$23,220,589.98		
Population (2020 census)			3,051					
Per Capita Gross Debt			\$26,981.92					
Per Capita Net Debt			\$7,610.81					
3 Year Average Property Valuation			\$10,979,577,574.00					
Net Debt as % of 3 Year Average Property Valuation			0.21%					
Utility Fund - Principal		\$620,000.00		\$660,000.00		\$680,000.00		\$11,935,000.00
Utility Fund - Interest		\$333,400.00		\$176,500.00		\$267,500.00		\$2,086,912.50
Bond Anticipation Notes - Principal		\$0.00						
Bond Anticipation Notes - Interest		\$0.00						
Bonds - Principal		\$785,000.00		\$795,000.00		\$815,000.00		\$8,547,000.00
Bonds - Interest		\$268,676.88		\$251,061.25		\$232,392.50		\$1,624,770.00
Loans & Other Debt - Principal		\$1,751,777.52		\$1,621,192.02		\$1,642,219.31		\$16,830,123.34
Loans & Other Debt - Interest		\$319,764.61		\$291,723.26		\$266,078.02		\$2,830,164.06
Total		\$4,078,619.01		\$3,795,476.53		\$3,903,189.83		\$43,853,969.90
Total Principal		\$3,156,777.52		\$3,076,192.02		\$3,137,219.31		\$37,312,123.34
Total Interest		\$921,841.49		\$719,284.51		\$765,970.52		\$6,541,846.56
% of Total Current Year Budget		8.63%						
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								
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)
