

CY 2015 MUNICIPAL USER FRIENDLY BUDGET

MUNICIPALITY: Long Beach Township

COUNTY Ocean

Municipal Website WWW.LONGBEACHTOWNSHIP.COM

Chief Administrative Officer/Title Kyle Ominski-Business Administrator

Chief Financial Officer Elizabeth L. Jones-Chief Financial Officer

Note: This user-friendly budget form is a draft proposal offered for review and comment only, and is not a required CY2015 budget form at this time.

Those that wish to provide input or suggestions on the user-friendly budget form should email dlgs@dca.nj.gov, with the subject heading "Municipal User-Friendly Budget Form", no later than December 19.

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.228	\$17,356,722.07	23.73%	\$2,091.64	Municipal Purpose Tax	ESTIMATED	17,840,500
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library	ESTIMATED	0
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space	ESTIMATED	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)	ESTIMATED	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)	ESTIMATED	\$0.00
Local School District	0.046	\$3,525,531.00	4.82%	\$422.00	Local School District	ESTIMATED	\$3,596,041.62
Regional School District	0.261	\$19,848,903.00	27.14%	\$2,394.37	Regional School District	ESTIMATED	\$20,245,881.06
County Purposes	0.371	\$28,262,893.74	38.64%	\$3,403.49	County Purposes	ESTIMATED	\$29,828,151.27
County Library	0.041	\$3,150,597.54	4.31%	\$376.13	County Library	ESTIMATED	\$3,213,609.49
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health	ESTIMATED	\$0.00
County Open Space	0.014	\$993,766.73	1.36%	\$128.43	County Open Space	ESTIMATED	\$1,013,642.06
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)	ESTIMATED	
Total (Calendar Year 2014 Budget)		\$73,138,414.08	100.00%	\$8,816.06	Total ESTIMATED amount to be raised by taxes		\$75,737,825.50
Total Taxable Valuation as of Average Residential Assessment	October 1, 2014	<u>\$7,701,983,921.00</u> <u>\$917,384.00</u>			Revenue Anticipated, Excluding Tax Levy		8,784,400.00
					Budget Appropriations, before Reserve for Uncollected Taxes		25,878,182.58
					Total Non-Municipal Tax Levy		\$57,897,325.50
					Amount to be Raised by Taxes - Before RUT		\$74,991,108.08
					Reserve for Uncollected Taxes (RUT)		\$749,835.34
					Total Amount to be Raised by Taxes		\$75,740,943.42
					% of Tax Collections used to Calculate RUT		<u>99.01%</u>
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2014		73,107,882.15
					Total Tax Levy, CY 2014		73,138,414.08
					% of Taxes Collected, CY 2014		<u>99.96%</u>
					Delinquent Taxes - December 31, 2014		<u>\$624,303.27</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.228	0.232	1.72%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$17,356,722.07	\$17,840,500.00	0.027116837	\$483,777.93

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,091.64	\$2,128.33	1.72%	\$36.70

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Anticipated Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget
	Surplus Available	60.18%	\$4,913,152.92	\$3,251,000.00	\$8,164,152.92	\$4,780,341.45
08	Surplus Anticipated	37.06%	\$1,914,000.00	\$3,251,000.00	\$5,165,000.00	\$3,512,250.00
08	Local Revenue	84.40%	\$9,420,858.90	\$1,741,620.00	\$11,162,478.90	\$1,835,228.90
09	State Aid (without offsetting appropriation)	24.57%	\$220,000.00	\$675,438.00	\$895,438.00	\$675,438.00
08	Uniform Construction Code Fees	9.57%	\$67,000.00	\$633,000.00	\$700,000.00	\$700,000.00
	<i>Special Revenue Items w/ Prior Written Consent</i>					
11	Shared Services Agreements	-0.18%	(\$1,838.61)	\$1,000,684.40	\$998,845.79	\$998,845.79
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00
10	Public and Private Revenue (Grants)	-201.93%	(\$105,104.00)	\$157,154.03	\$52,050.03	\$52,050.03
08	Other Special Items	-235.28%	(\$921,816.00)	\$1,313,616.00	\$391,800.00	\$391,800.00
15	Receipts from Delinquent Taxes	11.76%	\$72,759.66	\$546,027.62	\$618,787.28	\$618,787.28
	<i>Municipal Tax Levy</i>					
07	Local Tax for Municipal Purposes	2.71%	\$483,777.93	\$17,356,722.07	\$17,840,500.00	\$17,840,500.00
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00
	Total Anticipated Revenue	70.52%	\$11,149,637.88	\$26,675,262.12	\$37,824,900.00	\$26,624,900.00

Utility	Utility	Utility	Utility	Utility
\$3,383,811.47				
\$1,652,750.00				
\$9,327,250.00				
\$220,000.00				
\$11,200,000.00	\$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 Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	
	Full-Time	Part-Time					
20	General Government	13.00	3.00	-4.89%	(\$379,173.23)	\$8,128,962.13	\$7,749,788.90
21	Land-Use Administration	2.00		5.38%	\$6,700.00	\$117,800.00	\$124,500.00
22	Uniform Construction Code	8.00	2.00	10.50%	\$73,500.00	\$626,500.00	\$700,000.00
23	Insurance			10.36%	\$389,256.00	\$3,369,144.00	\$3,758,400.00
25	Public Safety	47.00	16.00	-0.49%	(\$26,799.30)	\$5,448,696.66	\$5,421,897.36
26	Public Works	33.00	7.00	1.12%	\$47,024.56	\$4,149,199.56	\$4,196,224.12
27	Health and Human Services	6.00	4.00	6.34%	\$22,119.00	\$326,501.00	\$348,620.00
28	Parks and Recreation	4.00	287.00	-0.10%	(\$1,700.00)	\$1,634,200.00	\$1,632,500.00
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00
30	Unclassified		55.00	-6.81%	(\$12,600.00)	\$197,600.00	\$185,000.00
31	Utilities and Bulk Purchases			-7.33%	(\$84,200.00)	\$1,233,500.00	\$1,149,300.00
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00
36	Statutory Expenditures			-0.85%	(\$20,412.44)	\$2,420,092.00	\$2,399,679.56
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00
42	Shared Services			-40.12%	(\$779,168.02)	\$2,721,069.91	\$1,941,901.89
43	Court and Public Defender	3.00		0.95%	\$1,822.07	\$189,177.69	\$190,999.76
44	Capital			33.47%	\$507,000.00	\$1,008,000.00	\$1,515,000.00
45	Debt			28.73%	\$1,412,516.96	\$3,504,761.04	\$4,917,278.00
46	Deferred Charges			15.02%	\$127,254.93	\$719,838.06	\$847,092.99
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00
50	Reserve for Uncollected Taxes			-1.94%	(\$14,502.65)	\$761,220.07	\$746,717.42
	Total Budget Appropriations	116.00	374.00	96.65%	\$1,268,637.88	\$36,556,262.12	\$37,824,900.00

General Budget	Grant Fund	Utility	Utility	Utility	Utility	Utility
\$1,703,130.00		\$6,046,658.90				
\$124,500.00						
\$700,000.00						
\$3,758,400.00						
\$5,421,897.36						
\$4,196,224.12						
\$348,620.00						
\$1,632,500.00						
\$185,000.00						
\$1,149,300.00						
\$0.00						
\$2,163,324.56		\$236,355.00				
\$0.00						
\$998,845.79		\$943,056.10				
\$190,999.76						
\$1,410,000.00		\$105,000.00				
\$1,419,928.00		\$3,497,350.00				
\$475,512.99		\$371,580.00				
\$746,717.42						
\$26,624,900.00	\$0.00	\$11,200,000.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
X				Reserve for Retirement of Debt	\$300,000.00	May not be available in future years
	X			None	\$0.00	N/A
		X		None	\$0.00	N/A
			X	None	\$0.00	N/A

USER FRIENDLY BUDGET SECTION
ASSESSED PROPERTY VALUATIONS AND EXEMPT PROPERTY - AGGREGATE VALUES

<u>Property Tax Assessments - Taxable Properties (October 1, 2014 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2014 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,032	\$259,653,500.00	3.37%	15A Public Schools	0	\$0.00	0.00%
2 Residential	7,880	\$7,294,716,515.00	94.71%	15B Other Schools	1	\$5,525,000.00	5.94%
3 Farm	0	\$0.00	0.00%	15C Public Property	187	\$62,088,600.00	66.74%
4A Commercial	152	\$141,317,600.00	1.83%	15D Church and Charities	11	\$23,940,500.00	25.73%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries	0	\$0.00	0.00%
4C Apartments	5	\$5,015,200.00	0.07%	15F Other Exempt	2	\$1,478,300.00	1.59%
5 Railroad	0	\$0.00	0.00%				
6 Business Personal Property	1	\$1,388,883.00	0.02%				
<hr/>				<hr/>			
Total	9,070	\$7,702,091,698.00	100.00%	Total	201	\$93,032,400.00	100.00%
<hr/>				<hr/>			
Average Ratio (%), Assessed to True Value		<u>92.66%</u>		Percentage of Exempt vs. Non-Exempt Properties		2.22%	
Equalized Valuation, Taxable Properties		<u>\$8,312,207,746.60</u>					
Total number of appeals filed in 2014							
State Tax Court		<u>6</u>					
County Tax Board		<u>37</u>					

**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		101,201.00	38,318.00	0	880	59172	2931
Supervisory Staff (Department Heads & Managers)	10		1,600,929.00	1,118,102.00	73246	122063	201983	85535
Police Officers (Including Superior Officers)	36		5,811,756.00	3,940,619.00	200801	934714	434164	301457
Fire Fighters (Including Superior Officers)	0		0.00	0.00	0	0	0	0
All Other Union Employees not listed above	34		2,280,266.00	1,392,066.00	130864	151972	498871	106493
All Other Non-Union Employees not listed above	44		3,564,915.00	2,241,590.00	50801	244714	856329	171482
Totals	127	0	13,359,067.00	8,730,695.00	455,712.00	1,454,343.00	2,050,519.00	667,898.00

Is the Local Government required to comply with NJSA 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
Active Employees - Health Benefits - Annual Cost			
Single Coverage	27.00	\$12,113.04	\$327,052.08
Parent & Child	13.00	\$21,822.00	\$283,686.00
Employee & Spouse (or Partner)	17.00	\$24,645.72	\$418,977.24
Family	42.00	\$30,931.44	\$1,299,120.48
Employee Cost Sharing Contribution (enter as negative -)		(\$4,326.03)	(\$4,326.03)
Subtotal	99	\$85,186.17	\$2,324,509.77
Elected Officials - Health Benefits - Annual Cost			
Single Coverage	1	\$3,003.60	\$3,003.60
Parent & Child			\$0.00
Employee & Spouse (or Partner)	1	\$24,645.72	\$24,645.72
Family	1	\$30,931.44	\$30,931.44
Employee Cost Sharing Contribution (enter as negative -)		(\$796.56)	(\$796.56)
Subtotal	3	\$57,784.20	\$57,784.20
Retirees - Health Benefits - Annual Cost			
Single Coverage	17	\$9,129.39	\$155,199.63
Parent & Child	6	\$16,748.48	\$100,490.88
Employee & Spouse (or Partner)	28	\$18,498.99	\$517,971.72
Family	15	\$34,240.45	\$513,606.75
Employee Cost Sharing Contribution (enter as negative -)		(\$78,617.31)	(\$78,617.31)
Subtotal	66	\$0.00	\$1,208,651.67
GRAND TOTAL	168	\$142,970.37	\$3,590,945.64

Note - other health insurances such as dental and vision are not included in this analysis. Therefore, the total from this sheet will not agree with the budgeted appropriation.

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

YES

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

NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENSE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
ASSESSOR	73.00	\$13,333.00		X	
BEACH PATROL	174.00	\$30,018.00		X	
CLERK	182.00	\$66,415.00		X	
CONSTRUCTION	194.00	\$45,608.00		X	
COURT	359.00	\$113,355.00		X	
FINANCE	539.00	\$76,973.00		X	
HEALTH	533.00	\$147,535.00		X	
LAND USE	72.00	\$12,489.00		X	
POLICE	1995.00	\$1,121,291.00	X		
PUBLIC WORKS	599.00	\$184,612.00	X		
TAX	173.00	\$39,716.00		X	
WATER/SEWER	274.00	\$93,135.00		X	
BUILDINGS AND GROUNDS	93.00	\$17,493.00	X		
STREETS AND ROADS	409.00	\$125,711.00	X		
Totals	5669.00	\$2,087,684.00			
Total Funds Reserved as of end of 2014		\$348,042.96			
Total Funds Appropriated in 2015		\$150,000.00			

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

	Gross Debt	Deductions	Net Debt	Current Year				All Additional Future Years' Budgets
				Budget	201_ Budget	201_ Budget	Budget	
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$3,092,750.00	\$1,131,357.85	\$1,145,080.63	\$15,874,080.89
Regional School Debt	\$1,307,457.55	\$1,307,457.55	\$0.00	Utility Fund - Interest	\$388,100.00	\$4,500.00	\$3,000.00	\$297,164.40
Utility Fund Debt				Bond Anticipation Notes - Principal	\$708,333.00	\$875,000.00	\$813,750.00	\$3,968,334.00
				Bond Anticipation Notes - Interest	\$72,400.00	\$73,000.00	\$74,000.00	\$75,000.00
	\$35,143,212.11	\$35,143,212.11	\$0.00	Bonds - Principal	\$455,000.00	\$490,000.00	\$495,000.00	\$4,036,000.00
			\$0.00	Bonds - Interest	\$151,500.00	\$119,300.00	\$107,800.00	\$491,841.93
		\$0.00	Loans & Other Debt - Principal	\$30,341.57	\$30,951.43	\$31,573.56	\$33,862.46	
		\$0.00	Loans & Other Debt - Interest	\$2,350.55	\$1,004.22	\$1,118.55	\$483.92	
<u>Municipal Purposes</u>				Total	\$4,900,775.12	\$2,725,113.50	\$2,671,322.74	\$24,776,767.60
Debt Authorized	\$5,124,460.26	\$9,256,799.05	-\$4,132,338.79	Total Principal	\$4,286,424.57	\$2,527,309.28	\$2,485,404.19	\$23,912,277.35
Notes Outstanding	\$6,365,417.00		\$6,365,417.00	Total Interest	\$614,350.55	\$197,804.22	\$185,918.55	\$864,490.25
Bonds Outstanding	\$5,476,000.00		\$5,476,000.00	% of Total Current Year Budget	0.129564787			
Loans and Other Debt	\$125,074.73		\$125,074.73					
Total (Current Year)	\$53,541,621.65	\$45,707,468.71	\$7,834,152.94					
				Description	Debt Not Listed Above			
Population (2010 census)	3,051			Total Guarantees - Governmental	N/A			
Per Capita Gross Debt	\$17,548.88			Total Guarantees - Other	N/A			
Per Capita Net Debt	\$2,567.73			Total Capital/Equipment Leases	N/A			
				Total Other	N/A			
3 Yr. Average Property Valuation		8224186818		Bond Rating	Moody's	Standard & Poors	Fitch	
Net Debt as % of 3 Year Avg Property Valuation		0.10%		Rating	Aa2	AA+		
				Year of Last Rating	2014	2014		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Barnegat Light	Police Protection		1/1/2015	12/31/2015	\$593,344.92
Providing	Beach Haven	Police Dispatching Services		1/1/2015	12/31/2015	\$76,310.77
Providing	Ship Bottom	Police Dispatching Services		1/1/2015	12/31/2015	\$56,244.02
Providing	Harvey Cedars	Police Dispatching Services		1/1/2015	12/31/2015	\$32,791.08
Providing	Barnegat Light	Health Department		1/1/2015	12/31/2015	\$32,408.00
Providing	Harvey Cedras	Health Department		1/1/2015	12/31/2015	\$40,245.00
Providing	Surf City	Health Department		1/1/2015	12/31/2015	\$52,921.00
Providing	Ship Bottom	Health Department		1/1/2015	12/31/2015	\$38,756.00
Providing	Beach Haven	Health Department		1/1/2015	12/31/2015	\$63,915.00
Providing	Stafford Township	License Plate Recognition (LPR)		1/1/2015	12/31/2015	\$1,500.00
Providing	Harvey Cedars	LPR		1/1/2015	12/31/2015	\$500.00
Providing	Little Egg Harbor	LPR		1/1/2015	12/31/2015	\$500.00
Providing	Ocean Township	LPR		1/1/2015	12/31/2015	\$500.00
Providing	Berkeley	LPR		1/1/2015	12/31/2015	\$500.00
Providing	Seaside Park	LPR		1/1/2015	12/31/2015	\$1,000.00
Providing	Beach Haven	Mobile Data Terminal (MDT)		1/1/2015	12/31/2015	\$570.00
Providing	Harvey Cedars	Mobile Data Terminal (MDT)		1/1/2015	12/31/2015	\$475.00
Providing	Stafford Township	Mobile Data Terminal (MDT)		1/1/2015	12/31/2015	\$3,705.00
Providing	Pine Beach	Mobile Data Terminal (MDT)		1/1/2015	12/31/2015	\$190.00
Providing	Seaside Heights	Mobile Data Terminal (MDT)		1/1/2015	12/31/2015	\$855.00
Providing	Lakehurst	Mobile Data Terminal (MDT)		1/1/2015	12/31/2015	\$190.00
Providing	Ship Bottom	Mobile Data Terminal (MDT)		1/1/2015	12/31/2015	\$380.00
Providing	Island Heights	Mobile Data Terminal (MDT)		1/1/2015	12/31/2015	\$380.00
Providing	Seaside Park	Mobile Data Terminal (MDT)		1/1/2015	12/31/2015	\$665.00

