



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1517_fbi_2024.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

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

Chief Administrative Officer

KYLE		OMINISKI		ominski@longbeachtownship.com
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Chief Financial Officer

ERICA		NICHOLAS		enicholas@longbeachtownship.com
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Municipal Clerk

DANIELLE		LA VALLE		dlavalle@longbeachtownship.com
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Registered Municipal Accountant

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

First Name	Middle Name	Last Name	Term Expires	Business Email
ALEXANDER	L.	MEEHAN	12/31/2024	
DR. JOSEPH	P.	LATTANZI	12/31/2024	

Government Type:

Election Type:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.203	\$21,717,015.72	22.89%	\$2,425.41
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.010	\$1,069,803.73	1.13%	\$119.48
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	0.042	\$4,493,299.00	4.74%	\$501.81
Regional School District	0.210	\$22,445,639.00	23.66%	\$2,509.05
County Purposes	0.372	\$39,794,295.78	41.95%	\$4,444.60
County Library	0.035	\$3,766,969.10	3.97%	\$418.17
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.015	\$1,581,178.20	1.67%	\$179.22
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2023 Budget)	0.887	\$94,868,200.53	100.00%	\$10,597.75

Total Taxable Valuation as of October 1, 2023 \$10,698,037,300.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$1,194,785.24

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.203	0.203	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$21,717,015.72	\$22,085,794.56	1.70%	\$368,778.84

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,425.41	\$2,425.41	0.00%	\$0.00

Current Year 2024 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$22,085,794.56
Municipal Library		
Municipal Open Space	ACTUAL	\$1,087,971.44
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$4,583,164.98
Regional School District	ESTIMATED	\$22,894,551.78
County Purposes	ESTIMATED	\$42,989,969.96
County Library	ESTIMATED	\$3,842,308.48
County Board of Health		
County Open Space	ESTIMATED	\$1,612,801.76
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$99,096,562.96

Revenue Anticipated, Excluding Tax Levy	11,611,705.88
Budget Appropriations, before Reserve for Uncollected Taxes	33,202,017.63
Total Non-Municipal Tax Levy	\$77,010,768.40
Amount to be Raised by Taxes - Before RUT	\$98,601,080.15
Reserve for Uncollected Taxes (RUT)	\$495,482.81
Total Amount to be Raised by Taxes	\$99,096,562.96

% of Tax Collections used to Calculate RUT 99.50%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2023	95,592,341.93
Total Tax Levy, CY 2023	96,064,217.47
% of Taxes Collected, CY 2023	99.51%

Delinquent Taxes - December 31, 2023 \$472,036.88

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	50.80%	\$2,348,734.68	\$4,623,072.20	\$6,971,806.88	\$4,777,951.28			\$2,193,855.60				
08	Local Revenue	298.35%	\$11,110,743.69	\$3,724,106.31	\$14,834,850.00	\$3,077,850.00			\$11,757,000.00				
09	State Aid (without offsetting appropriation)	5.40%	\$38,603.74	\$715,340.32	\$753,944.06	\$753,944.06							
08	Uniform Construction Code Fees	-18.14%	(\$148,110.00)	\$816,338.00	\$668,228.00	\$668,228.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	3.38%	\$49,057.04	\$1,452,262.49	\$1,501,319.53	\$1,501,319.53							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-67.78%	(\$842,204.88)	\$1,242,581.01	\$400,376.13	\$400,376.13							
15	Receipts from Delinquent Taxes	4.21%	\$19,076.59	\$452,960.29	\$472,036.88	\$472,036.88							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.11%	(\$248,350.29)	\$22,334,144.85	\$22,085,794.56	\$22,085,794.56							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	1.70%	\$18,167.71	\$1,069,803.73	\$1,087,971.44		\$1,087,971.44						
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	33.89%	\$12,345,718.28	\$36,430,609.20	\$48,776,327.48	\$33,737,500.44	\$1,087,971.44	\$0.00	\$13,950,855.60	\$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	133.00	3.00	233.92%	\$8,757,552.44	\$3,743,762.00	\$12,501,314.44	\$2,246,621.00		\$1,087,971.44		\$9,166,722.00				
21			0.00%	\$0.00	\$85,000.00	\$85,000.00	\$85,000.00								
22			0.00%	\$0.00	\$806,956.00	\$806,956.00	\$806,956.00								
23			0.60%	\$30,849.11	\$5,175,614.89	\$5,206,464.00	\$5,206,464.00								
25			-5.00%	(\$305,493.86)	\$6,111,290.47	\$5,805,796.61	\$5,805,796.61								
26			1.04%	\$31,860.00	\$3,050,000.00	\$3,081,860.00	\$3,081,860.00								
27			0.57%	\$2,036.65	\$354,706.60	\$356,743.25	\$356,743.25								
28			16.02%	\$334,800.00	\$2,089,700.00	\$2,424,500.00	\$2,424,500.00								
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30			5.52%	\$68,402.99	\$1,239,886.01	\$1,308,289.00	\$1,308,289.00								
31			5.93%	\$80,000.00	\$1,350,000.00	\$1,430,000.00	\$1,430,000.00								
32			25.37%	\$482,000.00	\$1,900,000.00	\$2,382,000.00	\$2,382,000.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			6.43%	\$227,224.00	\$3,533,613.00	\$3,760,837.00	\$3,332,703.40				\$428,133.60				
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			9.97%	\$139,933.56	\$1,402,950.81	\$1,542,884.37	\$1,542,884.37								
43			3.74%	\$10,000.00	\$267,200.00	\$277,200.00	\$277,200.00								
44			48.97%	\$786,000.00	\$1,605,000.00	\$2,391,000.00	\$1,340,000.00				\$1,051,000.00				
45			303.71%	\$3,701,300.00	\$1,218,700.00	\$4,920,000.00	\$1,615,000.00				\$3,305,000.00				
46			-100.00%	(\$346,462.00)	\$346,462.00	\$0.00	\$0.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			9.73%	\$43,937.59	\$451,545.22	\$495,482.81	\$495,482.81								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	133.00	3.00	40.43%	\$14,043,940.48	\$34,732,387.00	\$48,776,327.48	\$33,737,500.44	\$0.00	\$1,087,971.44	\$0.00	\$13,950,855.60	\$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>	Amount	Comment/Explanation
X					Fees For Board of Health Services	\$29,000.00	May not be available in future years
X					Trust Reserve for Police Off Duty (Administrative Fees)	\$125,000.00	May not be available in future years
X					Trust Reserve for Police Off Duty (Vehicle Purchase)	\$75,000.00	May not be available in future years
X					General Capital Fund Balance	\$75,000.00	May not be available in future years
		X			Recreation Pass	\$50,000.00	New revenue line item on Sheet 20 of Annual Financial Statement

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	800	\$233,609,700.00	2.15%	15A Public Schools	0	\$0.00	0.00%
2 Residential	8,183	\$10,519,993,100.00	96.60%	15B Other Schools	1	\$5,700,000.00	5.90%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	260	\$72,045,200.00	74.61%
4A Commercial	122	\$134,246,600.00	1.23%	15D Church and Charities	9	\$15,912,100.00	16.48%
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	212	\$2,901,000.00	3.00%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	9,106	\$10,889,714,400.00	100.00%	Total	482	\$96,558,300.00	100.00%
Average Ratio (%), Assessed to True Value				74.56%			
Equalized Valuation, Taxable Properties				\$14,605,303,648.07			
Total # of property tax appeals filed in 2023				County Tax Board 1.00			
				State Tax Court 20.00			
Number of 2023 County Tax Board decisions appealed to Tax Court				6.00			
Number of pending property tax appeals in State Tax Court				25.00			
Amount paid out by municipality for tax appeals in 2023				\$0.00			
Percentage of Exempt vs. Non-Exempt Properties				0.89%			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2023 Total Tax Rate
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

**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	82,143.69	\$44,934.00	\$0.00	\$1,348.00	\$32,424.24	\$3,437.45
Supervisory Staff (Department Heads & Managers)	11.00	0.00	1,703,092.76	\$1,151,340.00	\$50,000.00	\$202,751.00	\$210,924.24	\$88,077.52
Police Officers (Including Superior Officers)	36.00	0.00	7,681,208.83	\$4,950,680.02	\$172,500.00	\$1,652,725.00	\$528,128.16	\$377,175.65
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	27.00	12.00	3,115,041.17	\$1,828,853.69	\$182,000.00	\$263,928.46	\$696,857.52	\$143,401.50
All Other Non-Union Employees not listed above	54.00	284.00	7,804,178.03	\$5,393,489.78	\$139,024.00	\$529,588.90	\$1,283,628.72	\$458,446.63
Totals	131.00	296.00	20,385,664.48	\$13,369,297.49	\$543,524.00	\$2,650,341.36	\$2,751,962.88	\$1,070,538.75

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	34.00	\$16,574.40	\$563,529.60	30.00	\$15,599.88	\$467,996.40
Parent & Child	14.00	\$30,797.04	\$431,158.56	15.00	\$28,968.72	\$434,530.80
Employee & Spouse (or Partner)	10.00	\$33,600.48	\$336,004.80	14.00	\$24,247.80	\$339,469.20
Family	51.00	\$44,146.32	\$2,251,462.32	51.00	\$41,582.04	\$2,120,684.04
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	109.00		\$3,582,155.28	110.00		\$3,362,680.44
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00	1	\$41,582.04	\$41,582.04
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$33,600.48	\$33,600.48	1	\$31,617.48	\$31,617.48
Family			\$0.00	1	\$15,599.88	\$15,599.88
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	1.00		\$33,600.48	3.00		\$88,799.40
Retirees - Health Benefits - Annual Cost						
Single Coverage	28	\$8,006.50	\$224,182.00	24	\$18,574.80	\$445,795.20
Parent & Child	4	\$22,234.29	\$88,937.16	6	\$24,784.88	\$148,709.28
Employee & Spouse (or Partner)	34	\$17,001.51	\$578,051.34	37	\$20,357.08	\$753,211.96
Family	11	\$43,136.88	\$474,505.68	13	\$43,087.68	\$560,139.84
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	77.00		\$1,365,676.18	80.00		\$1,907,856.28
GRAND TOTAL	187.00		\$4,981,431.94	193.00		\$5,359,336.12

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2025	2026	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$0.00	\$0.00	\$710,000.00	\$740,000.00	\$765,000.00	\$12,755,000.00
Regional School Debt	\$0.00	\$0.00	\$351,650.00	\$336,050.00	\$319,625.00	\$2,419,462.50
<u>Utility Fund Debt</u>			\$0.00			
	\$49,375,784.41	\$49,375,784.71	\$0.00			
		-\$0.30	\$1,035,000.00	\$1,095,000.00	\$1,135,000.00	\$15,162,000.00
		\$0.00	\$579,661.25	\$547,992.50	\$513,967.50	\$4,040,333.75
		\$0.00	\$1,800,000.00	\$1,642,219.31	\$1,446,438.34	\$15,383,685.00
		\$0.00	\$435,000.00	\$241,111.64	\$213,449.20	\$2,589,052.42
		\$0.00				
Total			\$4,911,311.25	\$4,602,373.45	\$4,393,480.04	\$52,349,533.67
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$19,212,000.00	\$795,000.00	\$3,545,000.00	\$3,477,219.31	\$3,346,438.34	\$43,300,685.00
Notes Outstanding			\$1,366,311.25	\$1,125,154.14	\$1,047,041.70	\$9,048,848.67
Bonds Outstanding	\$18,427,000.00		10.07%			
Loans and Other Debt						
Total (Current Year)	\$87,014,784.41	\$50,170,784.71				
Population (2020 census)	3,153					
Per Capita Gross Debt	\$27,597.46					
Per Capita Net Debt	\$11,685.38					
3 Year Average Property Valuation		\$12,678,416,565.00				
Net Debt as % of 3 Year Average Property Valuation		0.29%				
			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			

USER FRIENDLY BUDGET SECTION - Notes

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