

State of New Jersey Local Government Services

		_			
Year:	2017	Municipal User	Friendly I	Budget	
MUNICIPALITY:	0115 Longport Borough -	County of Atlantic		•	Adopted T
Municode:			Filename	e: 0115 fba 2017.xl	sm
	Website:	www.longportnj.gov			
	Phone Number:		609-823-2731		
	Mailing Address:		2305 Atlantic Ave	enue	
Email the UFB if no	t using Outlook	Municipality:	Longport	State: NJ Zip:	08403
	Mayor				-
First Name	Middle Name	Last Name	Term Expires	Business Email	
Nicholas	M	Russo	12/31/2020		
	Chief Administr	ative Officer	_	-	
Nicholas	M	Russo			
	Chief Financial	Officer			
Jenna	M	Kelly		finance@longport-nj.us	
	Municipal Clerk				
Emilia	R	Strawder		clerk@longport-nj.us	
	Registered Mun	icipal Accountant			
Michael		Garcia		mgarcia@ford-scott.com	
	Governing Body	/ Members			
First Name	Middle Name	Last Name	Term Expires	Business Email	
James	P	Leeds	12/31/2020	compublicworks@longport-n	i.us
Daniel	J	Lawler	12/31/2020	comrevfinance@longport-nj.u	JS

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Proper	rty Tax Levies - ALL	entities levying propert	y taxes		Current Year 2017 Budget	
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes Actual/Estimat	ed <u>Tax Levy</u>
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact		
Municipal Purpose Tax	0.331	\$6,017,352.63	35.82%	\$3,659.21	Municipal Purpose Tax ACTUAL	\$6,017,352.63
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library	+-11
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space	
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)	
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)	
Local School District	0.057	\$1,035,064.00	6.16%	\$630.14	Local School District ESTIMATED	\$1,055,765.2
Regional School District			0.00%	\$0.00	Regional School District	
County Purposes	0.474	\$8,694,538.93	51.75%	\$5,240.07	County Purposes ESTIMATED	\$10,235,000.0
County Library	0.031	\$623,009.32	3.71%	\$342.71	County Library ESTIMATED	
County Board of Health	0.012	\$398,944.23	2.37%	\$132.66	County Board of Health ESTIMATED	
County Open Space	0.002	\$31,262.92	0.19%	\$22.11	County Open Space ESTIMATED	
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)	
Total (Calendar Year 2016 Budget)	0.907	\$16,800,172.03	100.00%	\$10,026.89	Total ESTIMATED amount to be raised by taxes	\$17,308,117.91
Total Taxable Valuation as of	October 1, 2016	\$1,819,818,200.00			Revenue Anticipated, Excluding Tax Levy	1,955,510.45
(To be used to calculate the current year tax rat	ee) =	8			Budget Appropriations, before Reserve for Uncollected Taxes	7,575,055.45
Current Year Average Residential Ass	sessment	\$1,105,500.00			Total Non-Municipal Tax Levy	\$11,290,765.28
_	=				Amount to be Raised by Taxes - Before RUT	\$16,910,310.28
	Prior Y	ear to Current Year Co	omparison	1	Reserve for Uncollected Taxes (RUT)	\$398,093.28
					Total Amount to be Raised by Taxes	\$17,308,403.56
		- Municipal Purposes	Tax Rate			<i>\$27,000,10010</i>
	Prior Year 0.331	Current Year 0.331	% Change (+/-)	-	% of Tax Collections used to Calculate RUT	97.709
				1	If % used exceeds the actual collection % then	
	Comparison	- Municipal Purposes	Tax Levy		reference the statutory exception used	
	Prior Year C	Current Year %	6 Change (+/-)	\$ Change (+/-)		
	\$6,017,352.63	\$6,017,352.63	0.00%		Tax Collections - ACTUAL as of Prior Year	
	Ψ0,017,332.03	ψ0,017,552.05	0.0076	Ψ0.00	Total Tax Revenue, Collections CY 2016	16,771,605.2
	Comparison - Impact	on Avg. Residential Ta	x Payment (Mun	icinal Purnoses Onl	Total Tax Levy, CY 2016	16,911,890.7
			6 Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2016	99.179
	\$3,659.21	\$3,659.21	0.00%		70 01 1 axes conceled, C1 2010	99.17
	\$3,039.21	\$3,039.21	0.00%	\$0.00	Delinquent Taxes - December 31, 2016	\$92,546.19
				Sheet UFB-1	Definiquent Taxes - December 51, 2010	Ψ72,340.13

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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	18.84%	\$130,950.00	\$695,000.00	\$825,950.00	\$695,000.00		\$130,950.00					
08	Local Revenue	159.93%	\$991,721.81	\$620,078.19	\$1,611,800.00	\$596,800.00		\$1,015,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$122,345.00	\$122,345.00	\$122,345.00							
08	Uniform Construction Code Fees	-0.79%	(\$1,151.50)	\$146,151.50	\$145,000.00	\$145,000.00							
	Special Revenue Items w/ Prior Written Consent		Establish Control	公司长月子公表面 1775年3	A. M. P. P. C. C. W. C.	The block to sell	ARTON MANAGER	Sage established spirit hour	PRINCIPLE OF THE PRINCIPLE	CONTROL OF THE PARTY OF THE PAR		STATE OF THE PARTY	SAME SAME TANKS
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								The second second
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-80.93%	(\$42,817.78)	\$52,908.23	\$10,090.45	\$10,090.45							Y
08	Other Special Items	5.70%	\$877.81	\$15,397.19	\$16,275.00	\$16,275.00							
15	Receipts from Delinquent Taxes	-28.60%	(\$36,048.75)	\$126,048.75	\$90,000.00	\$90,000.00							
	Amount to be raised by taxation	DENNING TO	TO BELLEVIA IN LABORES !	Marie Congression in		HEATER BEST TO	からない できない	\$1.4051.XVXXXX	SARAGRAN CON	elegation and a		NAMES OF BUILDING	Unio tabbleto hi
07	Local Tax for Municipal Purposes	-4.91%	(\$310,880.59)	\$6,328,233.22	\$6,017,352.63	\$6,017,352.63		1000-10					
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								01
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	9.04%	\$732,651.00	\$8,106,162.08	\$8,838,813.08	\$7,692,863.08	\$0.00	\$1,145,950.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Full-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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	3.00	4.50	10.08%	\$22,791.63	\$226,008.37	\$248,800.00	\$248,800.00								
21	Land-Use Administration	0.92		3.22%	\$2,087.88	\$64,912.12	\$67,000.00	\$67,000.00								
22	Uniform Construction Code	1.79		0.61%	\$694.38	\$114,305.62	\$115,000.00	\$115,000.00								
23	Insurance	0.12		2.08%	\$195.06	\$9,364.94	\$9,560.00	\$9,560.00								
25	Public Safety	12.17	7.00	-4.52%	(\$66,541.07)	\$1,472,247.07	\$1,405,706.00	\$1,405,706.00		9						
26	Public Works	10.00	1.50	3.83%	\$26,129.32	\$681,370.68	\$707,500.00	\$347,000.00			\$360,500.00					
27	Health and Human Services			#DIV/0!	\$0.00		\$0.00									
28	Parks and Recreation		94.00	6.82%	\$33,171.92	\$486,437.08	\$519,609.00	\$519,609.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			#DIV/0!	\$0.00		\$0.00									
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			#DIV/0!	\$0.00		\$0.00									
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	2.00	9.87%	\$13,373.33	\$135,526.67	\$148,900.00	\$148,900.00								
	Capital			#DIV/0!	\$0.00		\$0.00									
	Debt			#DIV/0!	\$0.00		\$0.00									
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			#DIV/0!	\$0.00	9	\$0.00									
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	30.00	109.00	1.00%	\$31,902.45	\$3,190,172.55	\$3,222,075.00	\$2,861,575.00	\$0.00	\$0.00	\$360,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

NONE NONE	Rep.	Non-recurring appropriation		Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
			NONE			
						\

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Asses	sments - Taxable Prope	erties (October 1, 2016 Valu	ie)		Property Tax Asses	sments - Exempt Prop	perties (October 1, 2016 Va	lue)
	# of Parcels	Assessed Value	% of Total			# of Parcels	Assessed Value	% of Total
1 Vacant Land	90	\$85,751,700.00	4.71%	15	5A Public Schools			0.00%
2 Residential	1,570	\$1,731,687,600.00	95.13%	15	5B Other Schools			0.00%
3A/3B Farm			0.00%	15	5C Public Property		\$48,088,300.00	83.72%
4A Commercial	6	\$2,836,300.00	0.16%	15	5D Church and Charities		\$8,792,800.00	15.31%
4B Industrial			0.00%	15	5E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	1.5	5F Other Exempt		\$556,700.00	0.97%
5A/5B Railroad			0.00%			•		
6A/6B Business Personal Property			0.00%					
Total	1,666	\$1,820,275,600.00	100.00%	- 11	Total	0	\$57,437,800.00	100.00%
Average Ratio (%), Assessed to True	e Value	95.68%		- 11				
Equalized Valuation, Taxable Proper	rties	\$1,902,461,956.52			Percentage of Exempt vs.			
					Non-Exempt Properties	3.16%		
Total # of property tax appeals	filed in 2016	County Tax Board	33.00	Ш	1			
		State Tax Court	12.00					
Number of 2016 County Tax Board	decisions appealed to Tax	Court Court	1.00					
Number of pending property tax app	eals in State Tax Court		10.00					
Amount paid out by municipality for	tax appeals in 2016		(\$32,468.00)					
	1.1	<u>-</u>	(+==,100100)					

	Prior Budget Year's Payn	nents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
1		Parcels	Billing/Revenue	Assessed Value	2016 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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

Prior Budge	Year's Payments in Lie	eu of Tax (PILOT)	- Long Term Tax	Exemptions	Prior Budget Ye	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Lon			x Exemptions	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exem			Exemptions	Prior Budget	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions			emptions	
Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate

\$0.00 Total Long Term Exemptions - Column Total

Total Long Term Exemptions - Column Total

\$0.00

\$0.00

Total Long Term Exemptions - Column Total

Mark "X" if Grand Total

Total Long Term Exemptions - Column Total

Total Long Term Exemptions - GRAND TOTAL Sheet UFB-6 Sheet UFB-6C

\$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	38,754.00	\$36,000.00	\$0.00	\$0.00	\$0.00	\$2,754.00
Supervisory Staff (Department Heads & Managers)	6.00		615,144.64	\$429,650.10	\$0.00	\$55,467.83	\$97,158.48	\$32,868.23
Police Officers (Including Superior Officers)	12.00	5.00	2,057,695.72	\$1,274,801.00	\$123,825.00	\$302,730.49	\$249,344.34	\$106,994.89
Fire Fighters (Including Superior Officers)		2.00	46,239.51	\$41,209.00	\$0.00	\$1,878.02	\$0.00	\$3,152.49
All Other Union Employees not listed above	10.00	58.00	1,609,148.51	\$1,152,109.00	\$60,000.00	\$107,429.71	\$196,883.46	\$92,726.34
All Other Non-Union Employees not listed above	2.00	41.00	270,001.14	\$207,007.40	\$0.00	\$15,860.71	\$31,296.96	\$15,836.07
Totals	30.00	109.00	4,636,983.52	\$3,140,776.50	\$183,825.00	\$483,366.76	\$574,683.24	\$254,332.02

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

NO

Note - <u>Base Pay</u> 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

	5000 Date: 100 D	Current Year				
	Current Year # of	Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	0.250
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	5.00	\$12,546.72	\$62,733.60	6.00	\$12,558.86	\$75,353.16
Parent & Child	5.00	\$22,597.32	\$112,986.60	4.00	\$22,618.56	\$90,474.24
Employee & Spouse (or Partner)	4.00	\$24,451.75	\$97,807.00	4.00	\$25,048.68	\$100,194.72
Family	13.00	\$35,075.76	\$455,984.88	12.00	\$35,108.88	\$421,306.56
Employee Cost Sharing Contribution (enter as negative -)			(\$145,836.36)			
Subtotal	27.00		\$583,675.72	26.00		\$687,328.68
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)					BELLEVIEW OF THE	
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00	BC 12		\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00	STATE OF THE STATE OF	\$0.00
GRAND TOTAL	27.00		\$583,675.72	26.00		\$687,328.68

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 YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	Approved	eck applicable	Individual		
	Gross Days of Accumulated	Dollar Value of Compensated	Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
Longport PBA Local 363	463.07	\$165,994.94	Х		
Government Workers Union - Public Works	1925.76		Х		
Borough Association	88.50	\$28,552.13	Х		
Public Works Superintendent	90.00	\$28,620.00			Х
Zoning Officer	91.56	\$27,392.85		Х	
UCC Coordinator	51.00	\$18,803.36		Х	
Municipal Clerk	27.93	\$7,149.77		Х	
Police Chief	47.25				Х
CFO	5.68	\$1,418.69		Х	
Tax Collector	12.88	\$2,786.15		Х	
Adminstrative Assistant - PW	14.18	\$2,483.38		Х	
Adminstrative Assistant - PD	24.63	\$4,728.00		Х	
Totals	2842.44	\$363,398.92			
Total Funds Reserved	as of end of 2016	\$156,898.42			
	ropriated in 2017	\$30,000.00			

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

	Gross		Net		Current Year	2018	2019	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt			00.02	Utility Fund - Principal	\$75,000,00	\$75,000,00	Ф 7 5 000 00	#875 000 00
Regional School Debt				Utility Fund - Interest	\$75,000.00		\$75,000.00	\$875,000.00
Regional School Debt			\$0.00	11 · · ·	\$30,750.00	\$27,750.00	\$25,125.00	\$145,125.00
Utility Fund Debt				Bond Anticipation Notes - Principal Bond Anticipation Notes - Interest	\$6,000.00			
Water/Sewer	\$1,567,540.77	\$1,567,540.77	\$0.00		\$475,000.00		\$475,000.00	\$5,275,000.00
10	Ψ1,307,340.77	\$1,307,340.77	\$0.00		\$186,750.00		\$151,125.00	\$883,125.00
			\$0.00	- Control of the Cont	\$264,000.00		\$162,956.22	\$162,956.22
10			\$0.00	11	\$0.00	\$11,115.00	\$5,700.00	\$5,700.00
0			\$0.00		ψ0.00	ψ11,113.00	\$3,700.00	ψ3,700.00
0			\$0.00	Total	\$1,037,500.00	\$914,834.29	\$894,906.22	\$7,346,906.22
Municipal Purposes		· · · · · · · · · · · · · · · · · · ·)
Debt Authorized			\$0.00	Total Principal	\$814,000.00	\$708,219.29	\$712,956.22	\$6,312,956.22
Notes Outstanding			\$0.00	Total Interest	\$223,500.00		\$181,950.00	\$1,033,950.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	32.20%			.,.,,
Loans and Other Debt	\$10,563,824.49		\$10,563,824.49]				
_				Description		Debt Not Liste	d Above	
Total (Current Year)	\$12,131,365.26	\$1,567,540.77	\$10,563,824.49	Total Guarantees - Governmental				
		•		Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	777			Total Other				
						<u> </u>		
Per Capita Gross Debt	\$15,613.08			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$13,595.66			Rating		AA		
				Year of Last Rating		2014		
3 Yr. Average Property Valuation	_	\$1,878,865,551.33						
				 Mark "X" if Municipality has n	10 bond rating			
Net Debt as % of 3 Year Avg Property	Valuation Valuation	0.56%		The state of the s				
S 1 3	=	Market V						

Sheet UFB-10

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
Receiving	City of Ventnor	Construction Code Officials	Plumbing, Electrical, etc.	1/1/2015	12/31/2015	\$43,750.00
Providing	County of Atlantic	Street Sweeping/Snow Plowing	ramonig, Electrical, etc.	17172013		variable
	City of Margate	Mechanic Services				\$66.05 per hour
	City of Margate	Salt Storage				none
Receiving	Egg Harbor Twp.	Dispatching Services		11/1/2015	12/31/2018	\$247,500.00
				11/1/2013	12/31/2010	Ψ217,500.00
			·			

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

lease set forth below the names of all authorities and fire districts that serve your municipality					
		CONTRACTOR AND ADMINISTRATION OF THE PROPERTY		Name of the sales of the sales	