



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1350_fba_2023.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Charles	W.	Cocuzza	12/31/2023	Charlie@unionbeachnj.gov

Chief Administrative Officer

Robert	M.	Howard		rhowardjr@unionbeachnj.gov
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Chief Financial Officer

Joseph	J.	Faccone		finance@unionbeachnj.gov
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Municipal Clerk

Anne Marie		Friscia		boroughclerk@unionbeachnj.gov
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Registered Municipal Accountant

Robert	A.	Hulsart		rah@monmouth.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Albin	J.	Wicki	12/31/2024	albinjwicki@unionbeachnj.gov
Eileen		Woodruff	12/31/2024	boardofed@unionbeachnj.gov
Anthony		Cavallo	12/31/2025	acavallo@unionbeachnj.gov
Albert		Lewandowski	12/31/2025	alewandowski@unionbeachnj.gov
Louis		Andreuzzi	12/31/2023	louandreuzzi@unionbeachnj.gov
Charlanne		Roche	12/31/2023	croche@unionbeachnj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.100	\$8,788,787.54	48.21%	\$4,367.20	Municipal Purpose Tax	ESTIMATED	\$10,075,831.20
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	0.929	\$7,427,254.00	40.74%	\$3,688.30	Local School District	ESTIMATED	\$7,600,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.206	\$1,644,630.38	9.02%	\$817.86	County Purposes	ESTIMATED	\$1,660,000.00
County Library	0.015	\$123,604.01	0.68%	\$59.55	County Library	ESTIMATED	\$130,000.00
County Board of Health	0.004	\$33,887.42	0.19%	\$15.88	County Board of Health	ESTIMATED	\$36,000.00
County Open Space	0.027	\$213,102.30	1.17%	\$107.19	County Open Space	ESTIMATED	\$218,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.281	\$18,231,265.65	100.00%	\$9,055.98	Total ESTIMATED amount to be raised by taxes		\$19,719,831.20
<p>Total Taxable Valuation as of October 1, 2022 <u>\$927,014,800.00</u> (To be used to calculate the current year tax rate)</p> <p>Current Year Average Residential Assessment <u>\$397,018.00</u></p>					<p>Revenue Anticipated, Excluding Tax Levy <u>2,478,859.60</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>12,154,459.43</u> Total Non-Municipal Tax Levy <u>\$9,644,000.00</u> Amount to be Raised by Taxes - Before RUT <u>\$19,319,599.83</u> Reserve for Uncollected Taxes (RUT) <u>\$400,314.26</u> Total Amount to be Raised by Taxes <u>\$19,719,914.09</u></p>		
<u>Prior Year to Current Year Comparison</u>					<p>% of Tax Collections used to Calculate RUT <u>97.97%</u></p> <p>If % used exceeds the actual collection % then reference the statutory exception used</p>		
<u>Comparison - Municipal Purposes Tax Rate</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2022		18,067,684.61
	1.100	1.087	-1.18%		Total Tax Levy, CY 2022		18,348,143.58
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2022		98.47%
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2022		\$269,327.56
	\$8,788,787.54	\$10,075,831.20	14.64%	\$1,287,043.66			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$4,367.20	\$4,315.59	-1.18%	(\$51.61)			

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	17.78%	\$120,000.00	\$675,000.00	\$795,000.00	\$625,000.00			\$170,000.00				
08	Local Revenue	-3.72%	(\$62,903.21)	\$1,689,296.21	\$1,626,393.00	\$321,393.00			\$1,305,000.00				
09	State Aid (without offsetting appropriation)	5.91%	\$39,371.40	\$666,446.00	\$705,817.40	\$705,817.40							
08	Uniform Construction Code Fees	-6.18%	(\$6,590.00)	\$106,590.00	\$100,000.00	\$100,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-93.79%	(\$574,125.67)	\$612,110.10	\$37,984.43	\$37,984.43							
08	Other Special Items	-45.67%	(\$356,109.58)	\$779,774.35	\$423,664.77	\$423,664.77							
15	Receipts from Delinquent Taxes	-13.69%	(\$42,049.52)	\$307,049.52	\$265,000.00	\$265,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	12.75%	\$1,139,558.11	\$8,936,273.09	\$10,075,831.20	\$10,075,831.20							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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	1.87%	\$257,151.53	\$13,772,539.27	\$14,029,690.80	\$12,554,690.80	\$0.00	\$0.00	\$1,475,000.00	\$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	5.00	9.00	-19.88%	(\$503,966.68)	\$2,534,991.68	\$2,031,025.00	\$1,021,275.00			\$1,009,750.00				
21	Land-Use Administration		2.00	-16.10%	(\$16,500.00)	\$102,500.00	\$86,000.00	\$86,000.00							
22	Uniform Construction Code	4.00	4.00	-1.71%	(\$7,000.00)	\$409,500.00	\$402,500.00	\$402,500.00							
23	Insurance			14.32%	\$177,948.00	\$1,243,052.00	\$1,421,000.00	\$1,421,000.00							
25	Public Safety	22.00	15.00	3.26%	\$107,955.10	\$3,308,463.39	\$3,416,418.49	\$3,399,615.00	\$16,803.49						
26	Public Works	11.00		9.64%	\$140,133.76	\$1,453,158.73	\$1,593,292.49	\$1,584,500.00	\$8,792.49						
27	Health and Human Services	1.00		0.50%	\$1,767.15	\$353,346.30	\$355,113.45	\$342,725.00	\$12,388.45						
28	Parks and Recreation			48.46%	\$37,000.00	\$76,350.00	\$113,350.00	\$113,350.00							
29	Education (including Library)			47.83%	\$33,000.00	\$69,000.00	\$102,000.00	\$102,000.00							
30	Unclassified			0.00%	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00							
31	Utilities and Bulk Purchases			-0.51%	(\$1,500.00)	\$295,000.00	\$293,500.00	\$293,500.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00							
36	Statutory Expenditures			14.26%	\$170,844.00	\$1,198,360.00	\$1,369,204.00	\$1,359,204.00			\$10,000.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			-33.33%	(\$3,000.00)	\$9,000.00	\$6,000.00	\$6,000.00							
43	Court and Public Defender	1.00	4.00	-6.68%	(\$6,275.00)	\$93,875.00	\$87,600.00	\$87,600.00							
44	Capital			-23.55%	(\$170,000.00)	\$721,750.00	\$551,750.00	\$281,750.00			\$270,000.00				
45	Debt			40.98%	\$509,024.00	\$1,242,000.00	\$1,751,024.00	\$1,565,774.00			\$185,250.00				
46	Deferred Charges			77.60%	\$4,012.00	\$5,170.00	\$9,182.00	\$9,182.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			23.81%	\$76,973.19	\$323,258.18	\$400,231.37	\$400,231.37							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	44.00	34.00	4.08%	\$550,415.52	\$13,479,275.28	\$14,029,690.80	\$12,516,706.37	\$37,984.43	\$0.00	\$0.00	\$1,475,000.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2022 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	149	\$20,333,000.00	2.19%	15A Public Schools	7	\$12,338,500.00	18.62%
2 Residential	2,100	\$834,345,600.00	90.00%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	166	\$41,259,600.00	62.26%
4A Commercial	50	\$23,968,500.00	2.59%	15D Church and Charities	9	\$6,787,700.00	10.24%
4B Industrial	4	\$47,254,600.00	5.10%	15E Cemeteries & Graveyards			0.00%
4C Apartments	2	\$1,113,100.00	0.12%	15F Other Exempt	16	\$5,879,100.00	8.87%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,305	\$927,014,800.00	100.00%	Total	198	\$66,264,900.00	100.00%
Average Ratio (%), Assessed to True Value		108.71%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$852,741,054.18		7.15%			
Total # of property tax appeals filed in 2022		County Tax Board	19.00				
		State Tax Court					
Number of 2022 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2022							

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2022 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		7.00	48,450.00	\$42,150.00		\$3,075.00		\$3,225.00
Supervisory Staff (Department Heads & Managers)	6.00	2.00	704,426.00	\$580,600.00		\$79,410.00		\$44,416.00
Police Officers (Including Superior Officers)	16.00		3,127,651.58	\$2,003,121.58	\$342,860.00	\$596,130.00		\$185,540.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	22.00		1,649,628.40	\$1,352,229.00	\$8,366.40	\$184,948.00		\$104,085.00
All Other Non-Union Employees not listed above		25.00	439,522.02	\$408,288.02				\$31,234.00
Totals	44.00	34.00	5,969,678.00	\$4,386,388.60	\$351,226.40	\$863,563.00	\$0.00	\$368,500.00

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	14.00	\$13,850.00	\$193,900.00	9.00	\$12,400.00	\$111,600.00
Parent & Child	2.00	\$22,980.00	\$45,960.00	1.00	\$22,500.00	\$22,500.00
Employee & Spouse (or Partner)	10.00	\$28,900.00	\$289,000.00	9.00	\$24,500.00	\$220,500.00
Family	11.00	\$38,620.00	\$424,820.00	16.00	\$34,500.00	\$552,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$200,000.00)			(\$185,000.00)
Subtotal	37.00		\$753,680.00	35.00		\$721,600.00
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - 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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	37.00		\$753,680.00	35.00		\$721,600.00

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)?

YES

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

YES

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$55,300.00	\$47,048.50	\$49,309.84	\$1,312,728.61
Regional School Debt			\$0.00	Utility Fund - Interest	\$129,950.00	\$66,345.50	\$64,084.16	\$614,598.60
Utility Fund Debt				Bond Anticipation Notes - Principal	\$685,554.00			
	\$2,451,177.81	\$2,451,177.81	\$0.00	Bond Anticipation Notes - Interest	\$418,600.00			
			\$0.00	Bonds - Principal	\$290,000.00	\$325,000.00	\$330,000.00	\$1,124,000.00
			\$0.00	Bonds - Interest	\$66,020.00	\$56,220.00	\$45,345.00	\$80,840.00
			\$0.00	Loans & Other Debt - Principal	\$93,660.00	\$92,497.31	\$91,508.35	\$340,562.51
			\$0.00	Loans & Other Debt - Interest	\$11,940.00	\$10,674.83	\$9,450.26	\$22,764.30
			\$0.00	Total	\$1,751,024.00	\$597,786.14	\$589,697.61	\$3,495,494.02
Municipal Purposes				Total Principal	\$1,124,514.00	\$464,545.81	\$470,818.19	\$2,777,291.12
Debt Authorized (BNI)	\$952,300.00		\$952,300.00	Total Interest	\$626,510.00	\$133,240.33	\$118,879.42	\$718,202.90
Notes Outstanding	\$11,540,747.00	\$103,629.51	\$11,437,117.49	% of Total Current Year Budget	12.48%			
Bonds Outstanding	\$2,029,000.00		\$2,029,000.00					
Loans and Other Debt	\$618,227.52		\$618,227.52					
Total (Current Year)	\$17,591,452.33	\$2,554,807.32	\$15,036,645.01	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	5,723			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$3,073.82			Rating		AA-		
Per Capita Net Debt	\$2,627.41			Year of Last Rating		April 2015		
3 Year Average Property Valuation		\$767,399,340.00		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Average Property Valuation		1.96%						

USER FRIENDLY BUDGET SECTION - Notes

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