



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Website:

Phone Number:

Mailing Address:

Municipality:

State:

Zip:

Filename:

Adopted

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Lawrence		Cuneo	12/31/202	pinebeachmayor@comcast.net

Chief Administrative Officer

Linda		Picaro-Covello		pinebeachfinance@comcast.net

Municipal Clerk

Charlene		Carney		pinebeachclerk@comcast.net
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Registered Municipal Accountant

Warren	M	Korecky		wmkorecky@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
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Raymond		Newman	12/31/2022	newmanraymond@yahoo.com
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Barry		Wieck	12/31/2022	bwieck@pinebeachborough.us
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Richard		Polhemus	12/31/2023	rpolhemus3@comcast.net
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Susan		Coletti	12/31/2023	coletti_r@msn.com
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James		Saxton	12/31/2024	jsaxton@pinebeachborough.us
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James		Keesling	12/31/2024	jim.keesling@comcast.net
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes

Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	0.887	\$2,222,417.54	34.63%	\$2,439.25
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.191	\$2,984,019.00	46.50%	\$3,275.25
County Purposes	0.404	\$1,012,884.82	15.78%	\$1,111.00
County Library	0.044	\$110,505.21	1.72%	\$121.00
County Board of Health	0.021	\$50,822.45	0.79%	\$57.75
County Open Space	0.015	\$36,608.58	0.57%	\$41.25
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget)	2.562	\$6,417,257.60	100.00%	\$7,045.50

Total Taxable Valuation as of October 1, 2021 \$251,755,700.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$275,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.887	0.906	2.14%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,222,417.54	\$2,281,102.75	2.64%	\$58,685.21

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,439.25	\$2,491.50	2.14%	\$52.25

Sheet UFB-1

Current Year 2022 Budget

Taxes	ACTUAL
Municipal Purpose Tax	
Municipal Library	
Municipal Open Space	
Municipal Arts and Culture	
Fire Districts (total levies)	
Other Special Districts (total levies)	
Local School District	
Regional School District	ESTIMA
County Purposes	ESTIMA
County Library	ESTIMA
County Board of Health	ESTIMA
County Open Space	ESTIMA
Other County Levies (total)	

Total ESTIMATED amount to be raised by taxes

Revenue Anticipated, Excluding Tax Levy

Budget Appropriations, before Reserve for Uncollected T

Total Non-Municipal Tax Levy

Amount to be Raised by Taxes - Before RUT

Reserve for Uncollected Taxes (RUT)

Total Amount to be Raised by Taxes

% of Tax Collections used to Calculate RUT

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2021

Total Tax Levy, CY 2021

% of Taxes Collected, CY 2021

Delinquent Taxes - December 31, 2021

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
08	Surplus	5.67%	\$25,000.00	\$441,000.00	\$466,000.00	\$350,000.00			\$75,000.00	\$41,000.00
08	Local Revenue	-4.60%	(\$35,657.73)	\$775,771.98	\$740,114.25	\$61,114.25			\$281,000.00	\$398,000.00
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$207,173.00	\$207,173.00	\$207,173.00				
08	Uniform Construction Code Fees	-26.90%	(\$1,471.90)	\$5,471.90	\$4,000.00	\$4,000.00				
	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	-83.56%	(\$38,850.90)	\$46,496.15	\$7,645.25	\$7,645.25				
08	Other Special Items	5.59%	\$9,794.18	\$175,205.82	\$185,000.00	\$85,000.00			\$100,000.00	
15	Receipts from Delinquent Taxes	-3.93%	(\$2,042.68)	\$52,042.68	\$50,000.00	\$50,000.00				
	Amount to be raised by taxation									
07	Local Tax for Municipal Purposes	0.01%	\$306.48	\$2,280,796.27	\$2,281,102.75	\$2,281,102.75				
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	-1.08%	(\$42,922.55)	\$3,983,957.80	\$3,941,035.25	\$3,046,035.25	\$0.00	\$0.00	\$456,000.00	\$439,000.00

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

FCOA		Budgeted Positions		% 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
		Full-Time	Part-Time										
20	General Government	2.00	11.00	1.97%	\$16,475.00	\$834,775.00	\$851,250.00	\$310,150.00	\$1,000.00			\$174,100.00	\$366,000
21	Land-Use Administration		1.00	0.00%	\$0.00	\$2,900.00	\$2,900.00	\$2,900.00					
22	Uniform Construction Code		2.00	23.64%	\$3,900.00	\$16,500.00	\$20,400.00	\$20,400.00					
23	Insurance			-2.92%	(\$11,500.00)	\$393,500.00	\$382,000.00	\$382,000.00					
25	Public Safety	7.00	6.00	-0.50%	(\$3,723.05)	\$737,668.30	\$733,945.25	\$726,300.00	\$7,645.25				
26	Public Works			-2.14%	(\$7,727.85)	\$361,377.85	\$353,650.00	\$353,650.00					
27	Health and Human Services			-9.30%	(\$200.00)	\$2,150.00	\$1,950.00	\$1,950.00					
28	Parks and Recreation		5.00	-2.50%	(\$500.00)	\$20,000.00	\$19,500.00	\$19,500.00					
29	Education (including Library)				\$0.00	\$0.00	\$0.00						
30	Unclassified			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00					
31	Utilities and Bulk Purchases			5.65%	\$5,000.00	\$88,500.00	\$93,500.00	\$93,500.00					
32	Landfill / Solid Waste Disposal				\$0.00	\$0.00	\$0.00						
35	Contingency			0.00%	\$0.00	\$50.00	\$50.00	\$50.00					
36	Statutory Expenditures			-3.13%	(\$9,970.00)	\$318,250.00	\$308,280.00	\$288,280.00				\$10,250.00	\$9,750
37	Judgements				\$0.00	\$0.00	\$0.00						
42	Shared Services			1.59%	\$1,493.00	\$93,767.00	\$95,260.00	\$95,260.00					
43	Court and Public Defender		2.00	16.07%	\$3,600.00	\$22,400.00	\$26,000.00	\$26,000.00					
44	Capital			232.73%	\$128,000.00	\$55,000.00	\$183,000.00	\$73,000.00				\$104,000.00	\$6,000
45	Debt			0.34%	\$2,600.00	\$764,750.00	\$767,350.00	\$542,450.00				\$167,650.00	\$57,250
46	Deferred Charges				\$0.00		\$0.00						
48	Debt - Type I School District				\$0.00		\$0.00						
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00					
55	Surplus General Budget				\$0.00		\$0.00						
	Total	13.00	27.00	3.34%	\$127,447.10	\$3,813,588.15	\$3,941,035.25	\$3,037,390.00	\$8,645.25	\$0.00	\$0.00	\$456,000.00	\$439,000

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	20	\$2,384,000.00	0.95%
2 Residential	894	\$242,123,000.00	96.24%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	18	\$7,087,800.00	2.82%
4B Industrial	0		0.00%
4C Apartments	0		0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	932	\$251,594,800.00	100.00%

Property Tax Assessments - Exempt Properties	
	# of Parcels
15A Public Schools	1
15B Other Schools	
15C Public Property	36
15D Church and Charities	5
15E Cemeteries & Graveyards	
15F Other Exempt	6
Total	48

Average Ratio (%), Assessed to True Value 75.72%
 Equalized Valuation, Taxable Properties \$332,269,941.89

Total # of property tax appeals filed in 2021 2.00

Number of 2021 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 2021 \$13,185.35

Percentage of Exempt vs. Non-Exempt Properties 5.81%

	Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements		Taxes if Billed in Full 2021 Total Tax Rate
	# of Parcels	Billing/Revenue	
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

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions								
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	2021 Total Tax Rate			
Total Long Term Exemptions - Column Total				0.00	0.00	0.00	Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total							Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total				\$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)	H
Governing Body		7.00	40,254.30	\$11,572.00			\$550.00
Supervisory Staff (Department Heads & Managers)	2.00	2.00	299,547.07	\$193,969.00			\$30,996.25
Police Officers (Including Superior Officers)	7.00	2.00	859,294.28	\$487,440.00	\$65,000.00	\$162,073.80	
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00				
All Other Union Employees not listed above	3.00	0.00	226,453.01	\$145,707.84	\$5,000.00	\$23,284.11	
All Other Non-Union Employees not listed above	2.00	13.00	276,972.23	\$207,670.00		\$33,185.70	
Totals	14.00	24.00	1,702,520.89	\$1,046,358.84	\$70,000.00	\$250,089.86	

Is the Local Government required to comply with N.J.S.A. 11A Civil Service? - YES or NO **no**

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 Government. 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

Active Employees - Health Benefits - Annual Cost	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 Cost per (Av
Single Coverage	7.00	\$11,577.77	\$81,044.39	5.00	
Parent & Child			\$0.00		
Employee & Spouse (or Partner)	2.00	\$23,450.76	\$46,901.52	3.00	
Family	4.00	\$32,425.41	\$129,701.64	7.00	
Employee Cost Sharing Contribution (enter as negative -)			(\$37,709.48)		
Subtotal	13.00		\$219,938.07	15.00	
Elected Officials - Health Benefits - Annual Cost					
Single Coverage			\$0.00		
Parent & Child			\$0.00		
Employee & Spouse (or Partner)			\$0.00		
Family	1	\$31,271.88	\$31,271.88	1	
Employee Cost Sharing Contribution (enter as negative -)			(\$4,065.34)		
Subtotal	1.00		\$27,206.54	1.00	
Retirees - Health Benefits - Annual Cost					
Single Coverage			\$0.00		
Parent & Child			\$0.00		
Employee & Spouse (or Partner)			\$0.00		
Family			\$0.00		
Employee Cost Sharing Contribution (enter as negative -)					
Subtotal	0.00		\$0.00	0.00	
GRAND TOTAL	14.00		\$247,144.61	16.00	

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)?

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

yes	
yes	

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

Gross Debt Deductions Net Debt

Current Year Budget 2023 Budget

Local School Debt			\$0.00
Regional School Debt	\$2,988,921.92	\$2,988,921.92	\$0.00

Utility Fund - Principal	\$141,650.00	\$145,742.00
Utility Fund - Interest	\$53,970.00	\$48,041.00

Utility Fund Debt	\$2,360,231.09	\$2,360,231.09	\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00

Bond Anticipation Notes - Principal	\$320,000.00	
Bond Anticipation Notes - Interest	\$28,780.00	
Bonds - Principal	\$60,275.00	\$62,000.00
Bonds - Interest	\$9,500.00	\$8,000.00
Loans & Other Debt - Principal	\$118,150.00	\$120,630.00
Loans & Other Debt - Interest	\$35,025.00	\$32,425.00

Total	\$767,350.00	\$416,839.00
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Municipal Purposes

Debt Authorized (BNI)	\$1,948,550.00		\$1,948,550.00
Notes Outstanding	\$655,349.10		\$655,349.10
Bonds Outstanding	\$384,039.93	\$252,142.62	\$131,897.31
Loans and Other Debt	\$1,362,894.30		\$1,362,894.30

Total Principal	\$640,075.00	\$328,372.00
Total Interest	\$127,275.00	\$88,466.00
% of Total Current Year Budget	19.47%	

Total (Current Year)	\$9,699,986.34	\$5,601,295.63	\$4,098,690.71
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Total Guarantees - Governmental		Debt Note
Total Guarantees - Other		

Population (2020 census) 2,139

Per Capita Gross Debt \$4,534.82

Per Capita Net Debt \$1,916.17

3 Year Average Property Valuation \$311,452,259.33

Net Debt as % of 3 Year Average Property Valuation 1.32%

Bond Rating	Moody's	Standard & Poor's
	N/A	N/A
Year of Last Rating	N/A	N/A
Mark "X" if Municipality has no bond rating		X

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

USER FRIENDLY BUDGET SECTION - Notes

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