



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Leonard	C.	Desiderio	6/30/2023	mayorlen@seaislecitynj.us

Chief Administrative Officer

George		Savastano		gsavastano@seaislecitynj.us
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Chief Financial Officer

Jennifer		Mclver		jmciver@seaislecitynj.us
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Municipal Clerk

Shannon	D.	Romano		sromano@seaislecitynj.us
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Registered Municipal Accountant

Leonard	Phone Number:	Costello		lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank	O.	Edwardi, Jr.	6/30/2023	fedwardi@seaislecitynj.us
JB		Feeley	6/30/2025	jbfeeley@seaislecitynj.us
John	C.	Gibson	6/30/2025	kgibson@seaislecitynj.us
William		Kehner	6/30/2023	wkehner@seaislecitynj.us
Mary	L.	Tighe	6/30/2025	mtighe@seaislecitynj.us

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	0.383	\$18,589,262.23	47.93%	\$2,681.24	Municipal Purpose Tax	ACTUAL	\$18,828,633.87
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	0.038	\$1,827,302.00	4.71%	\$266.02	Local School District	ESTIMATED	\$1,900,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.319	\$15,460,988.85	39.87%	\$2,233.20	County Purposes	ESTIMATED	\$16,000,000.00
County Library	0.047	\$2,243,025.43	5.78%	\$329.03	County Library	ESTIMATED	\$2,500,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.014	\$659,577.51	1.70%	\$98.01	County Open Space	ESTIMATED	\$800,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	0.801	\$38,780,156.02	100.00%	\$5,607.50	Total ESTIMATED amount to be raised by taxes		\$40,028,633.87
Total Taxable Valuation as of October 1, 2022 \$4,857,779,900.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 9,671,357.48		
Current Year Average Residential Assessment \$700,062.00					Budget Appropriations, before Reserve for Uncollected Taxes 27,499,275.50		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$21,200,000.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$39,027,918.02		
Prior Year	Current Year	% Change (+/-)					
0.383	0.383	0.00%					
<u>Comparison - Municipal Purposes Tax Levy</u>					Reserve for Uncollected Taxes (RUT) \$1,000,715.85		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$18,589,262.23	\$18,828,633.87	1.29%	\$239,371.64				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Amount to be Raised by Taxes \$40,028,633.87		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$2,681.24	\$2,681.24	0.00%	\$0.00				
Sheet UFB-1					% of Tax Collections used to Calculate RUT 97.50%		
					If % used exceeds the actual collection % then reference the statutory exception used 40A:4-41c(1) 3 Year Average		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022 38,894,837.34		
					Total Tax Levy, CY 2022 39,338,372.54		
					% of Taxes Collected, CY 2022 98.87%		
					Delinquent Taxes - December 31, 2022 		

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	Water/Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	72.33%	\$2,777,366.15	\$3,840,000.00	\$6,617,366.15	\$4,720,000.00			\$1,897,366.15				
08	Local Revenue	223.61%	\$7,972,607.26	\$3,565,392.74	\$11,538,000.00	\$3,160,000.00			\$8,378,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$308,293.48	\$308,293.48	\$308,293.48							
08	Uniform Construction Code Fees	-10.97%	(\$52,368.00)	\$477,368.00	\$425,000.00	\$425,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-13.31%	(\$42,223.00)	\$317,223.00	\$275,000.00	\$275,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	705.14%	\$212,875.11	\$30,188.89	\$243,064.00	\$243,064.00							
08	Other Special Items	-9.98%	(\$19,956.39)	\$199,956.39	\$180,000.00	\$180,000.00							
15	Receipts from Delinquent Taxes	-1.48%	(\$5,405.87)	\$365,405.87	\$360,000.00	\$360,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	1.29%	\$239,371.64	\$18,589,262.23	\$18,828,633.87	\$18,828,633.87							
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	40.02%	\$11,082,266.90	\$27,693,090.60	\$38,775,357.50	\$28,499,991.35	\$0.00	\$0.00	\$10,275,366.15	\$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	Water/Sewer Utility	Utility	Utility	Utility	Utility
20	14.00	10.00	34.43%	\$722,900.50	\$2,099,570.00	\$2,822,470.50	\$2,610,098.00	\$212,372.50							
21			0.52%	\$230.00	\$44,190.00	\$44,420.00	\$44,420.00								
22	4.00	3.00	12.58%	\$47,275.00	\$375,650.00	\$422,925.00	\$422,925.00								
23			47.58%	\$1,502,016.00	\$3,156,605.00	\$4,658,621.00	\$3,726,977.00			\$931,644.00					
25	38.00	28.00	128.27%	\$6,610,667.76	\$5,153,519.89	\$11,764,187.65	\$5,235,563.00	\$1,735.50		\$6,526,889.15					
26	38.00	41.00	18.32%	\$509,159.50	\$2,779,895.00	\$3,289,054.50	\$3,260,098.50	\$28,956.00							
27			0.00%	\$0.00	\$35,560.00	\$35,560.00	\$35,560.00								
28	9.00	165.00	-12.22%	(\$326,335.00)	\$2,671,205.00	\$2,344,870.00	\$2,344,870.00								
29			0.00%	\$0.00	\$5,010.00	\$5,010.00	\$5,010.00								
30			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31			-1.10%	(\$9,040.00)	\$821,675.00	\$812,635.00	\$812,635.00								
32			-100.00%	(\$378,000.00)	\$378,000.00	\$0.00	\$0.00								
35			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
36			17.02%	\$387,255.65	\$2,275,075.35	\$2,662,331.00	\$2,362,216.00			\$300,115.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43		4.00	1.36%	\$2,360.00	\$173,140.00	\$175,500.00	\$175,500.00								
44			-10.96%	(\$40,000.00)	\$365,000.00	\$325,000.00	\$325,000.00								
45			35.65%	\$1,947,257.00	\$5,461,800.00	\$7,409,057.00	\$5,892,339.00			\$1,516,718.00					
46			119901.92%	\$999,166.68	\$833.32	\$1,000,000.00	\$0.00			\$1,000,000.00					
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			6.49%	\$60,984.29	\$939,731.56	\$1,000,715.85	\$1,000,715.85								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	103.00	251.00	45.01%	\$12,035,897.38	\$26,739,460.12	\$38,775,357.50	\$28,256,927.35	\$243,064.00	\$0.00	\$10,275,366.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

										<p style="text-align: center;">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p style="text-align: center;">Amount</p>	<p style="text-align: center;">Comment/Explanation</p>
Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets									

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEALS

<u>Property Tax Assessments - Taxable Properties (October 1, 2022 Value)</u>				<u>Property Tax Assessments - Exempt Pr</u>	
	# of Parcels	Assessed Value	% of Total		# of Parcels
1 Vacant Land	399	\$67,258,900.00	1.37%	15A Public Schools	1
2 Residential	6,739	\$4,717,718,700.00	95.79%	15B Other Schools	0
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	356
4A Commercial	189	\$140,295,200.00	2.85%	15D Church and Charities	8
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	14
5A/5B Railroad	0	\$0.00	0.00%		
6A/6B Business Personal Property	1	\$0.00	0.00%		
Total	7,328	\$4,925,272,800.00	100.00%	Total	379
Average Ratio (%), Assessed to True Value				60.16%	
Equalized Valuation, Taxable Properties				\$8,186,956,117.02	
Total # of property tax appeals filed in 2022				County Tax Board	5.00
				State Tax Court	5.00
Number of 2022 County Tax Board decisions appealed to Tax Court				0.00	
Number of pending property tax appeals in State Tax Court				5.00	
Amount paid out by municipality for tax appeals in 2022				\$0.00	

Percentage of Exempt vs.
Non-Exempt Properties 2.75%

<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

DATA

Properties (October 1, 2022 Value)	
Assessed Value	% of Total
\$7,095,700.00	5.24%
\$0.00	0.00%
\$102,099,700.00	75.45%
\$16,054,600.00	11.86%
\$0.00	0.00%
\$10,062,900.00	7.44%

\$135,312,900.00	100.00%
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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 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 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	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total																				

**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	0.00	6.00	92,670.00	\$80,000.00	\$0.00	\$5,350.00	\$0.00	\$7,320.00
Supervisory Staff (Department Heads & Managers)	11.00	0.00	1,777,535.48	\$1,273,468.00	\$2,000.00	\$217,890.00	\$167,472.48	\$116,705.00
Police Officers (Including Superior Officers)	23.00	28.00	5,228,134.92	\$2,991,996.00	\$425,000.00	\$1,092,378.00	\$406,105.92	\$312,655.00
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	64.00	20.00	6,920,565.60	\$4,515,415.00	\$524,465.00	\$772,588.00	\$646,948.60	\$461,149.00
All Other Non-Union Employees not listed above	5.00	197.00	2,126,666.48	\$1,608,298.00	\$15,500.00	\$275,180.00	\$79,110.48	\$148,578.00
Totals	103.00	251.00	16,145,572.48	\$10,469,177.00	\$966,965.00	\$2,363,386.00	\$1,299,637.48	\$1,046,407.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	31.00	\$12,350.61	\$382,868.91	28.00	\$11,133.97	\$311,751.16
Parent & Child	7.00	\$22,944.53	\$160,611.71	5.00	\$20,556.36	\$102,781.80
Employee & Spouse (or Partner)	8.00	\$25,893.66	\$207,149.28	12.00	\$22,968.00	\$275,616.00
Family	40.00	\$34,976.94	\$1,399,077.60	36.00	\$31,372.20	\$1,129,399.20
Employee Cost Sharing Contribution (enter as negative -)			(\$496,148.00)			(\$445,335.00)
Subtotal	86.00		\$1,653,559.50	81.00		\$1,374,213.16
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	27	\$6,093.35	\$164,520.45	25	\$6,679.35	\$166,983.75
Parent & Child	3	\$23,571.52	\$70,714.56	4	\$15,211.53	\$60,846.12
Employee & Spouse (or Partner)	30	\$18,955.68	\$568,670.40	29	\$15,211.53	\$441,134.37
Family	12	\$38,002.83	\$456,033.96	11	\$20,686.14	\$227,547.54
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	72.00		\$1,259,939.37	69.00		\$896,511.78
GRAND TOTAL	158.00		\$2,913,498.87	150.00		\$2,270,724.94

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
YES

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

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

Gross Debt			Net Debt	Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets	
Local School Debt	\$0.00		\$0.00	Utility Fund - Principal	\$1,060,000.00	\$980,000.00	\$1,020,000.00	\$5,420,000.00
Regional School Debt	\$0.00		\$0.00	Utility Fund - Interest	\$244,987.50	\$215,050.00	\$185,500.00	\$650,600.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water/Sewer	\$15,445,631.91	\$15,445,631.91	\$0.00	Bond Anticipation Notes - Interest	\$470,689.00			
			\$0.00	Bonds - Principal	\$4,580,000.00	\$4,950,000.00	\$5,190,000.00	\$20,700,000.00
			\$0.00	Bonds - Interest	\$949,350.00	\$818,325.00	\$669,825.00	\$2,004,650.00
			\$0.00	Loans & Other Debt - Principal	\$43,122.28	\$44,316.30	\$45,543.38	\$2,092,550.98
			\$0.00	Loans & Other Debt - Interest	\$60,907.72	\$59,713.70	\$58,486.62	\$975,689.55
Municipal Purposes				Total	\$7,409,056.50	\$7,067,405.00	\$7,169,355.00	\$31,843,490.53
Debt Authorized (BNI)	\$27,994,645.00		\$27,994,645.00	Total Principal	\$5,683,122.28	\$5,974,316.30	\$6,255,543.38	\$28,212,550.98
Notes Outstanding	\$9,100,000.00		\$9,100,000.00	Total Interest	\$1,725,934.22	\$1,093,088.70	\$913,811.62	\$3,630,939.55
Bonds Outstanding	\$35,420,000.00		\$35,420,000.00	% of Total Current Year Budget	19.11%			
Loans and Other Debt			\$0.00	Description				Debt Not Listed Above
Total (Current Year)	\$87,960,276.91	\$15,445,631.91	\$72,514,645.00	Total Guarantees - Governmental				
Population (2020 census)	2,104			Total Guarantees - Other				
Per Capita Gross Debt	\$41,806.22			Total Capital/Equipment Leases				
Per Capita Net Debt	\$34,465.14			Total Other				
3 Year Average Property Valuation		\$6,761,863,354.00		Bond Rating				
Net Debt as % of 3 Year Average Property Valuation		1.07%		Rating	Moody's	Standard & Poors	Fitch	
				Year of Last Rating		AA		
						2019		
				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)
