



# State of New Jersey Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY: 1527 Seaside Park Borough - County of Ocean

Adopted

Municode: 1527

Filename: 1527\_fba\_2019.xlsm

Website: seasideparknj.org

Phone Number:

732-793-3700

Mailing Address:

1701 N. Ocean Ave

Email the UFB if not using Outlook

Municipality:

Seaside Park

State:

NJ

Zip:

08752

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Matthies		mayor@seasideparknj.org

## Chief Administrative Officer

Sandra		Rice		administrator@seasideparknj.org
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## Chief Financial Officer

Sandra		Rice		finance@seasideparknj.org
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## Municipal Clerk

Sandra		Martin		clerk@seasideparknj.org
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## Registered Municipal Accountant

JERRY		Conaty		jconaty@hfacpas.com
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Gail		Coleman	12/31/2018	coleman@seasideparknj.org
Frank		McHugh	12/31/2020	mchugh@seasideparknj.org
Matthew		DeMichelle	12/31/2020	demichelle@seasideparknj.org
William		Kraft	12/31/2018	kraft@seasideparknj.org
Raphael		Amabile	12/31/2019	amabile@seasideparknj.org
Faith		Liguori	12/31/2019	liguori@seasideparknj.org

# **USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.522	\$5,869,787.87	37.59%	\$2,667.23	Municipal Purpose Tax	ACTUAL	\$5,869,371.34
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			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	0.056	\$632,481.00	4.05%	\$286.14	Local School District	ESTIMATED	\$632,481.00
Regional School District	0.374	\$4,208,962.00	26.95%	\$1,911.00	Regional School District	ACTUAL	\$5,591,021.00
County Purposes	0.369	\$4,145,966.69	26.55%	\$1,885.45	County Purposes	ESTIMATED	\$5,003,129.58
County Library	0.041	\$452,371.06	2.90%	\$209.49	County Library		
County Board of Health	0.015	\$163,349.21	1.05%	\$76.64	County Board of Health		
County Open Space	0.013	\$143,342.27	0.92%	\$66.43	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	1.390	\$15,616,260.10	100.00%	\$7,102.39	Total ESTIMATED amount to be raised by taxes		\$17,096,002.92
Total Taxable Valuation as of October 1, 2018 <u>\$1,124,119,500.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		5,084,898.72
Current Year Average Residential Assessment <u>\$510,963.41</u>					Budget Appropriations, before Reserve for Uncollected Taxes		10,612,350.00
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy		\$11,226,631.58
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT		\$16,754,082.86
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT)		\$341,920.06
	0.522	0.519	-0.60%		Total Amount to be Raised by Taxes		\$17,096,002.92
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT		98.00%
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$5,869,787.87	\$5,869,371.34	-0.01%	(\$416.53)			
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2018		15,698,801.69
	\$2,667.23	\$2,651.18	-0.60%	(\$16.04)	Total Tax Levy, CY 2018		15,566,816.28
					% of Taxes Collected, CY 2018		100.85%
					Delinquent Taxes - December 31, 2018		\$115,266.94
Sheet UFB-1							

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 Utility	Marina Utility	Water-Sewer Utility	N/A Utility	N/A Utility	Utility
08	Surplus	37.96%	\$720,149.06	\$1,897,211.94	\$2,617,361.00	\$1,800,000.00	---	---	\$132,080.00	\$685,281.00	---	---	---
08	Local Revenue	-6.02%	(\$343,250.13)	\$5,701,250.13	\$5,358,000.00	\$2,365,500.00	---	---	\$347,000.00	\$2,645,500.00	---	---	---
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$206,517.00	\$206,517.00	\$206,517.00	---	---	---	---	---	---	---
08	Uniform Construction Code Fees	N/A	\$190,000.00	---	\$190,000.00	\$190,000.00	---	---	---	---	---	---	---
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
08	Additional Revenue Offset by Appropriations	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
10	Public and Private Revenue	-91.05%	(\$684,189.34)	\$751,466.34	\$67,277.00	\$67,277.00	---	---	---	---	---	---	---
08	Other Special Items	-24.31%	(\$109,395.28)	\$450,000.00	\$340,604.72	\$340,604.72	---	---	---	---	---	---	---
15	Receipts from Delinquent Taxes	-38.54%	(\$72,110.73)	\$187,110.73	\$115,000.00	\$115,000.00	---	---	---	---	---	---	---
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.33%	\$19,288.77	\$5,850,082.57	\$5,869,371.34	\$5,869,371.34	---	---	---	---	---	---	---
07	Minimum Library Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
54	Open Space Levy Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
07	Addition to Local District School Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
08	Deficit General Budget	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
	Total	-1.86%	(\$279,507.65)	\$15,043,638.71	\$14,764,131.06	\$10,954,270.06	\$0.00	\$0.00	\$479,080.00	\$3,330,781.00	\$0.00	\$0.00	\$0.00

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	Water Utility	Marina Utility	Water-Sewer Utility	N/A Utility	N/A Utility	Utility
20 General Government	5.00		-26.50%	(\$948,820.00)	\$3,579,820.00	\$2,631,000.00	\$990,000.00	---	---	---	\$166,000.00	\$1,475,000.00	---	---	---
21 Land-Use Administration			4.35%	\$500.00	\$11,500.00	\$12,000.00	\$12,000.00	---	---	---	---	---	---	---	---
22 Uniform Construction Code			712.50%	\$285,000.00	\$40,000.00	\$325,000.00	\$325,000.00	---	---	---	---	---	---	---	---
23 Insurance			-0.99%	(\$13,000.00)	\$1,316,500.00	\$1,303,500.00	\$1,303,500.00	---	---	---	---	---	---	---	---
25 Public Safety	13.00	35.00	-5.88%	(\$162,500.00)	\$2,763,000.00	\$2,600,500.00	\$2,600,500.00	---	---	---	---	---	---	---	---
26 Public Works			-6.00%	(\$74,200.00)	\$1,236,700.00	\$1,162,500.00	\$1,162,500.00	---	---	---	---	---	---	---	---
27 Health and Human Services			-11.96%	(\$4,075.00)	\$34,075.00	\$30,000.00	\$30,000.00	---	---	---	---	---	---	---	---
28 Parks and Recreation			27.34%	\$175,000.00	\$640,000.00	\$815,000.00	\$815,000.00	---	---	---	---	---	---	---	---
29 Education (including Library)			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
30 Unclassified			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	---	---	---	---	---	---	---	---
31 Utilities and Bulk Purchases			0.00%	\$0.00	\$305,000.00	\$305,000.00	\$305,000.00	---	---	---	---	---	---	---	---
32 Landfill / Solid Waste Disposal			0.00%	\$0.00	\$145,000.00	\$145,000.00	\$145,000.00	---	---	---	---	---	---	---	---
35 Contingency			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
36 Statutory Expenditures			2.53%	\$24,040.38	\$948,895.62	\$972,936.00	\$892,356.00	---	---	---	\$5,580.00	\$75,000.00	---	---	---
37 Judgements			N/A	\$300,000.00	---	\$300,000.00	\$300,000.00	---	---	---	---	---	---	---	---
42 Shared Services			0.00%	\$0.00	\$25,300.00	\$25,300.00	\$25,300.00	---	---	---	---	---	---	---	---
43 Court and Public Defender			2.02%	\$4,662.00	\$230,338.00	\$235,000.00	\$235,000.00	---	---	---	---	---	---	---	---
44 Capital			25.87%	\$252,192.00	\$975,000.00	\$1,227,192.00	\$609,915.00	\$67,277.00	---	---	\$100,000.00	\$450,000.00	---	---	---
45 Debt			122.63%	\$1,191,058.06	\$971,224.94	\$2,162,283.00	\$774,002.00	---	---	---	\$157,500.00	\$1,230,781.00	---	---	---
46 Deferred Charges			-100.00%	(\$491,508.00)	\$491,508.00	\$0.00	---	---	---	---	---	---	---	---	---
48 Debt - Type I School District			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
50 Reserve for Uncollected Taxes			6.95%	\$22,206.01	\$319,714.05	\$341,920.06	\$341,920.06	---	---	---	---	---	---	---	---
55 Surplus General Budget			N/A	\$150,000.00	---	\$150,000.00	---	---	---	---	\$50,000.00	\$100,000.00	---	---	---
Total	18.00	35.00	5.06%	\$710,555.45	\$14,053,575.61	\$14,764,131.06	\$10,886,993.06	\$67,277.00	\$0.00	\$0.00	\$479,080.00	\$3,330,781.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	63	\$29,031,300.00	2.58%	15A Public Schools	2	\$3,128,700.00	1.75%
2 Residential	1,913	\$1,052,081,300.00	93.59%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	65	\$165,097,100.00	92.37%
4A Commercial	49	\$35,125,100.00	3.12%	15D Church and Charities	3	\$4,251,400.00	2.38%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments	13	\$7,881,800.00	0.70%	15F Other Exempt	10	\$6,259,100.00	3.50%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>2,038</b>	<b>\$1,124,119,500.00</b>	<b>100.00%</b>	<b>Total</b>	<b>80</b>	<b>\$178,736,300.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
				15.90%			
Equalized Valuation, Taxable Properties							
Total # of property tax appeals filed in 2018							
County Tax Board							
12.00							
State Tax Court							
12.00							
Number of 2018 County Tax Board decisions appealed to Tax Court							
2.00							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2018							
\$12,615.64							

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatelements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 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				
<b>Total 5 Yr Exemptions/Abatelements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

[illegible]

**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	62,434.00	\$53,000.00		\$700.00		\$8,734.00
Supervisory Staff (Department Heads & Managers)	6.00	1.00	832,456.64	\$615,476.79	\$0.00	\$70,000.00	\$99,895.88	\$47,083.97
Police Officers (Including Superior Officers)	13.00	35.00	2,653,844.00	\$1,669,962.00	\$270,837.00	\$273,942.00	\$204,009.00	\$235,094.00
Fire Fighters (Including Superior Officers)		25.00	0.00					
All Other Union Employees not listed above	11.00		987,780.87	\$614,071.24	\$25,000.00	\$69,921.84	\$175,139.79	\$103,648.00
All Other Non-Union Employees not listed above	4.00	18.00	574,656.16	\$423,603.53	\$0.00	\$15,060.76	\$71,427.20	\$64,564.67
<b>Totals</b>	<b>34.00</b>	<b>86.00</b>	<b>5,111,171.67</b>	<b>\$3,376,113.56</b>	<b>\$295,837.00</b>	<b>\$429,624.60</b>	<b>\$550,471.87</b>	<b>\$459,124.64</b>

Is the Local Government required to comply with NJSA 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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	11.00	\$12,086.04	\$132,946.44	10.00	\$11,861.16	\$118,611.60
Parent & Child	6.00	\$21,633.96	\$129,803.76	3.00	\$21,231.60	\$63,694.80
Employee & Spouse (or Partner)	3.00	\$24,172.08	\$72,516.24	5.00	\$23,722.32	\$118,611.60
Family	12.00	\$32,369.52	\$388,434.24	15.00	\$33,092.76	\$496,391.40
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	32.00		\$723,700.68	33.00		\$797,309.40
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	2	\$7,778.64	\$15,557.28	2	\$6,600.00	\$13,200.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	6	\$134,690.40	\$808,142.40	2	\$36,480.60	\$72,961.20
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	8.00		\$823,699.68	4.00		\$86,161.20
<b>GRAND TOTAL</b>	40.00		\$1,547,400.36	37.00		\$883,470.60

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**  
**ACCUMULATED ABSENCE LIABILITY**

**Legal basis for benefit  
(check applicable items)**

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
PBA Local 182	1594.95	\$631,826.66	X		
Public Works Union	867.89	\$229,421.38	X		
OPEIU Local # 32 White Collar Employees	80.48	\$13,661.66	x		
					X
				X	
Business Administrator				X	
Chief Financial Officer	74.72	\$34,206.25		X	
Municipal Clerk	47.76	\$8,783.35		X	
Court Administrator	42.57	\$14,284.57		X	
Tax Collector	387.76	\$100,071.55		X	
Public Works Supervisor	215.80	\$94,155.18		X	
Water Sewer Supervisor	119.44	\$50,586.37		X	
<b>Totals</b>	<b>3431.37</b>	<b>\$1,176,996.97</b>			
<b>Total Funds Reserved as of end of 2018</b>		<b>\$0.00</b>			
<b>Total Funds Appropriated in 2019</b>		<b>\$20,000.00</b>			

### UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions			Net Debt			Current Year Budget		2020 Budget		2021 Budget		All Additional Future Years' Budgets			
Local School Debt						\$0.00			Utility Fund - Principal		\$934,000.00							
Regional School Debt			\$1,173,000.00			\$0.00			Utility Fund - Interest		\$454,278.00							
									Bond Anticipation Notes - Principal		\$2.00							
Utility Fund Debt									Bond Anticipation Notes - Interest		\$1.00							
Water			\$12,502,904.07			\$0.00			Bonds - Principal		\$578,000.00							
Marina			\$653,165.37			\$0.00			Bonds - Interest		\$137,000.00							
Water-Sewer						\$0.00			Loans & Other Debt - Principal		\$52,960.77							
N/A						\$0.00			Loans & Other Debt - Interest		\$6,041.23							
N/A						\$0.00												
0						\$0.00			Total		\$2,162,283.00		\$0.00		\$0.00			
<u>Municipal Purposes</u>																		
Debt Authorized			\$674,342.16			\$674,342.16			Total Principal		\$1,564,962.77		\$0.00		\$0.00			
Notes Outstanding						\$0.00			Total Interest		\$597,320.23		\$0.00		\$0.00			
Bonds Outstanding			\$4,363,000.00			\$435,932.48			% of Total Current Year Budget		14.65%							
Loans and Other Debt			\$275,811.09			\$275,811.09												
Total (Current Year)									\$19,642,222.69		\$14,765,001.92		\$4,877,220.77					
Population (2010 census)									1,979									
Per Capita Gross Debt									\$9,925.33									
Per Capita Net Debt									\$2,464.49									
3 Yr. Average Property Valuation									\$1,176,426,248.33									
Net Debt as % of 3 Year Avg Property Valuation									0.41%									
									Utility Fund - Principal		\$934,000.00							
									Utility Fund - Interest		\$454,278.00							
									Bond Anticipation Notes - Principal		\$2.00							
									Bond Anticipation Notes - Interest		\$1.00							
									Bonds - Principal		\$578,000.00							
									Bonds - Interest		\$137,000.00							
									Loans & Other Debt - Principal		\$52,960.77							
									Loans & Other Debt - Interest		\$6,041.23							
									Total		\$2,162,283.00		\$0.00		\$0.00			
									Total Principal		\$1,564,962.77		\$0.00		\$0.00			
									Total Interest		\$597,320.23		\$0.00		\$0.00			
									% of Total Current Year Budget		14.65%							
									Description		Debt Not Listed Above							
									Total Guarantees - Governmental									
									Total Guarantees - Other									
									Total Capital/Equipment Leases									
									Total Other									
									Bond Rating		Moody's		Standard & Poors		Fitch			
									Rating		Aa3							
									Year of Last Rating		A-1							
									Mark "X" if Municipality has no bond rating									
									Sheet UFB-10									

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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