



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
Brian	P.	Kelly	12/31/2023	bkelly@seabrightnj.org

Chief Administrative Officer

Joseph	L.	Verruni		jverruni@seabrightnj.org
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Chief Financial Officer

Michael	J.	Bascom		mbascom@seabrightnj.org
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Municipal Clerk

Christine		Pfeiffer		cpfeiffer@seabrightnj.org
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Registered Municipal Accountant

Robert	W.	Allison		ballison@hracpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Erwin		Bieber	12/31/2024	ebieber@seabrightnj.org
Jeffrey, Sr.	M.	Booker	12/31/2023	jbooker@seabrightnj.org
Samuel	A.	Catalano	12/31/2025	scatalano@seabrightnj.org
Heather		Gorman	12/31/2025	hgorman@seabrightnj.org
William	J.	Keeler	12/31/2024	jkeeler@seabrightnj.org
John, Jr.	M.	Lamia	12/31/2023	jlamia@seabrightnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year	Calendar Year	% of	Avg Residential
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	0.503	\$4,900,000.00	44.51%	\$4,323.49
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	0.099	\$967,556.00	8.79%	\$850.95
Regional School District	0.265	\$2,582,176.00	23.45%	\$2,277.79
County Purposes	0.218	\$2,124,788.47	19.30%	\$1,873.80
County Library	0.017	\$159,690.18	1.45%	\$146.12
County Board of Health			0.00%	\$0.00
County Open Space	0.028	\$275,307.30	2.50%	\$240.67
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	1.130	\$11,009,517.95	100.00%	\$9,712.82

Total Taxable Valuation as of October 1, 2022 \$1,096,339,926.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$859,541.71

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate			
Prior Year	Current Year	% Change (+/-)	
0.503	0.459	-8.70%	

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,900,000.00	\$5,035,000.00	2.76%	\$135,000.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,323.49	\$3,947.49	-8.70%	(\$376.00)

Sheet UFB-1

	Current Year 2023 Budget	Actual/Estimated	Tax Levy
	<u>Taxes</u>		
Municipal Purpose Tax		ACTUAL	\$5,035,000.00
Municipal Library			
Municipal Open Space			
Municipal Arts and Culture			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District	ESTIMATED		\$1,000,000.00
Regional School District	ESTIMATED		\$2,650,000.00
County Purposes	ESTIMATED		\$2,235,000.00
County Library	ESTIMATED		\$165,000.00
County Board of Health			
County Open Space	ESTIMATED		\$300,000.00
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes			\$11,385,000.00

Revenue Anticipated, Excluding Tax Levy	2,421,792.48
Budget Appropriations, before Reserve for Uncollected Taxes	7,058,317.48
Total Non-Municipal Tax Levy	\$6,350,000.00
Amount to be Raised by Taxes - Before RUT	\$10,986,525.00
Reserve for Uncollected Taxes (RUT)	\$398,475.00
Total Amount to be Raised by Taxes	\$11,385,000.00

% of Tax Collections used to Calculate RUT 96.50%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2022	10,861,612.73
Total Tax Levy, CY 2022	11,074,750.41
% of Taxes Collected, CY 2022	98.08%
Delinquent Taxes - December 31, 2022	\$225,857.97

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	Sewer Utility	Beach Utility	Utility	Utility	Utility
08	Surplus	2.82%	\$33,195.87	\$1,175,402.03	\$1,208,597.90	\$663,747.85			\$144,618.95	\$400,231.10			
08	Local Revenue	-12.22%	(\$344,741.73)	\$2,820,241.73	\$2,475,500.00	\$985,500.00			\$780,000.00	\$710,000.00			
09	State Aid (without offsetting appropriation)	5.22%	\$8,389.36	\$160,827.00	\$169,216.36	\$169,216.36							
08	Uniform Construction Code Fees	-21.24%	(\$22,925.00)	\$107,925.00	\$85,000.00	\$85,000.00							
	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	1319.63%	\$144,310.34	\$10,935.65	\$155,245.99	\$155,245.99							
08	Other Special Items	-17.19%	(\$61,163.59)	\$355,838.97	\$294,675.38	\$153,576.43			\$7,330.05	\$133,768.90			
15	Receipts from Delinquent Taxes	32.79%	\$51,736.94	\$157,768.91	\$209,505.85	\$209,505.85							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.01%	(\$103,061.83)	\$5,138,061.83	\$5,035,000.00	\$5,035,000.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	-2.96%	(\$294,259.64)	\$9,927,001.12	\$9,632,741.48	\$7,456,792.48	\$0.00	\$0.00	\$931,949.00	\$1,244,000.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Beach Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	5.00	8.00	10.68%	\$100,819.54	\$944,075.00	\$794,000.00	\$145,894.54			\$75,000.00	\$30,000.00				
21	Land-Use Administration	1.00	1.00	12.82%	\$12,500.00	\$97,500.00	\$110,000.00									
22	Uniform Construction Code	1.00	6.00	7.56%	\$13,850.00	\$183,100.00	\$196,950.00									
23	Insurance	0.00	0.00	16.44%	\$104,100.00	\$633,400.00	\$737,500.00									
25	Public Safety	11.00	10.00	4.11%	\$76,899.74	\$1,870,179.59	\$1,947,079.33	\$1,880,200.00	\$14,879.33		\$705,000.00	\$52,000.00				
26	Public Works	5.00	4.00	13.83%	\$194,941.10	\$1,409,531.06	\$805,000.00	\$4,472.16				\$90,000.00				
27	Health and Human Services	0.00	0.00	2.26%	\$1,600.00	\$70,900.00	\$72,500.00									
28	Parks and Recreation	0.00	1.00	13.29%	\$42,000.00	\$316,000.00	\$25,000.00					\$333,000.00				
29	Education (including Library)	0.00	5.00	0.00%	\$0.00	\$48,000.00	\$48,000.00					\$423,000.00				
30	Unclassified	1.00	30.00	17.22%	\$67,000.00	\$389,000.00	\$33,000.00									
31	Utilities and Bulk Purchases	0.00	0.00	3.52%	\$10,500.00	\$298,500.00	\$309,000.00									
32	Landfill / Solid Waste Disposal	0.00	0.00	4.55%	\$5,000.00	\$110,000.00	\$115,000.00									
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures	0.00	0.00	9.99%	\$67,347.00	\$674,466.00	\$686,313.00				\$17,500.00	\$38,000.00				
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services	0.00	1.00	11.74%	\$22,533.00	\$191,957.00	\$214,490.00									
43	Court and Public Defender	0.00	2.00	9.38%	\$3,000.00	\$32,000.00	\$35,000.00									
44	Capital	0.00	0.00	-1.21%	(\$4,051.00)	\$335,000.00	\$150,000.00				\$80,949.00	\$100,000.00				
45	Debt	0.00	0.00	-12.94%	(\$134,181.55)	\$1,036,800.00	\$681,118.45				\$43,500.00	\$178,000.00				
46	Deferred Charges	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	-0.38%	(\$1,525.00)	\$400,000.00	\$398,475.00									
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	24.00	68.00	6.44%	\$582,332.83	\$9,040,408.65	\$7,291,546.45	\$1,652,46.03	\$0.00	\$0.00	\$921,949.00	\$1,244,000.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	163	\$29,972,200.00	2.73%	15A Public Schools	0	\$0.00	0.00%
2 Residential	1,074	\$923,147,800.00	84.20%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	23	\$51,462,300.00	86.50%
4A Commercial	0	\$0.00	0.00%	15D Church and Charities	2	\$3,918,600.00	6.59%
4B Industrial	66	\$142,576,600.00	13.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	36	\$4,110,500.00	6.91%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$643,326.00	0.06%				
Total	1,304	\$1,096,339,926.00	100.00%				
				Total	61	\$59,491,400.00	100.00%
Average Ratio (%), Assessed to True Value		100.00%					
Equalized Valuation, Taxable Properties		\$1,096,339,926.00		Percentage of Exempt vs. Non-Exempt Properties		5.43%	
Total # of property tax appeals filed in 2022		County Tax Board	12.00				
		State Tax Court	8.00				
Number of 2022 County Tax Board decisions appealed to Tax Court			1.00				
Number of pending property tax appeals in State Tax Court			7.00				
Amount paid out by municipality for tax appeals in 2022			\$0.00				

Prior Budget Year's Payments in Lieu of Tax (PILLOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILLOT 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	0.00	7.00	0.00					
Supervisory Staff (Department Heads & Managers)	6.00	3.00	609,132.67	\$464,193.71	\$0.00	\$74,178.15	\$35,250.00	\$35,510.81
Police Officers (Including Superior Officers)	11.00	10.00	2,479,008.64	\$1,474,960.00	\$248,040.00	\$490,424.20	\$152,750.00	\$112,834.44
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	0.00	0.00	0.00					
All Other Non-Union Employees not listed above	7.00	48.00	862,377.41	\$653,706.56	\$7,200.00	\$104,462.30	\$47,000.00	\$50,008.55
Totals	24.00	68.00	3,950,518.72	\$2,592,860.27	\$255,240.00	\$669,064.65	\$235,000.00	\$198,353.80

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 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	7.00	\$14,449.32	\$101,145.24	10.00	\$11,861.16	\$118,611.60
Parent & Child	2.00	\$25,864.32	\$51,728.64	1.00	\$21,231.60	\$21,231.60
Employee & Spouse (or Partner)	7.00	\$28,898.64	\$202,290.48	3.00	\$23,722.32	\$71,166.96
Family	3.00	\$40,313.64	\$120,940.92	5.00	\$33,092.76	\$165,463.80
Employee Cost Sharing Contribution (enter as negative -)			(\$121,947.27)			(\$88,326.36)
Subtotal	19.00		\$354,158.01	19.00		\$288,147.60
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	2	\$10,306.44	\$20,612.88	2	\$13,934.50	\$27,869.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	6	\$17,412.00	\$104,472.00	6	\$16,379.52	\$98,277.12
Family	1	\$25,560.36	\$25,560.36	2	\$25,537.56	\$51,075.12
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	9.00		\$150,645.24	10.00		\$177,221.24
GRAND TOTAL	28.00		\$504,803.25	29.00		\$465,368.84

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

