



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 0509 Sea Isle City City - County of Cape May

Adopted

Municode: 0509

Filename: 0509_fba_2016.xlsm

Website: WWW.SEAISLECITYNJ.US

Phone Number: 609-263-4461

Mailing Address: 233 JFK Blvd

Email the UFB if not using Outlook

Municipality: Sea Isle City **State:** NJ **Zip:** 08243

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Leonard	C.	Desiderio	6/30/2019	mayorlen@seaislecitynj.us

Chief Administrative Officer

George		Savastano		gsavastano@seaislecitynj.us
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Chief Financial Officer

Paula	G.	Doll		pdoll@seaislecitynj.us
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Municipal Clerk

Cindy	L.	Griffith		cgriffith@seaislecitynj.us
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Registered Municipal Accountant

Leon	P.	Costello		lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John	C.	Gibson	6/30/2017	jgibson@seaislecitynj.us
Mary		Tighe	6/30/2017	mtighe@seaislecitynj.us
John	J.	Divney	6/30/2017	jdivney@seaislecitynj.us
William	J.	Kehner	6/30/2019	wkehner@seaislecitynj.us
Frank	P.	Edwardi, Jr	6/30/2019	fedwardijr@seaislecitynj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.325	\$15,807,189.36	55.23%	\$2,144.55
Municipal Library			0.00%	\$0.00
Municipal Open Space			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	0.038	\$1,827,302.00	6.38%	\$250.75
Regional School District			0.00%	\$0.00
County Purposes	0.191	\$9,290,719.00	32.46%	\$1,260.34
County Library	0.026	\$1,260,656.82	4.40%	\$171.56
County Board of Health			0.00%	\$0.00
County Open Space	0.009	\$434,189.15	1.52%	\$59.39
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	0.589	\$28,620,056.33	100.00%	\$3,886.59

Total Taxable Valuation as of October 1, 2015 \$4,515,427,300.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$659,863.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.325	0.375	15.23%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$15,807,189.36	\$16,936,675.69	7.15%	\$1,129,486.33

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,144.55	\$2,471.19	15.23%	\$326.63

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$16,936,675.69
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$1,827,302.00
Regional School District		
County Purposes	ESTIMATED	\$9,460,050.00
County Library	ESTIMATED	\$1,300,106.00
County Board of Health		
County Open Space	ESTIMATED	\$451,542.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$29,975,675.69
Revenue Anticipated, Excluding Tax Levy		6,458,529.36
Budget Appropriations, before Reserve for Uncollected Taxes		22,646,788.16
Total Non-Municipal Tax Levy		\$13,039,000.00
Amount to be Raised by Taxes - Before RUT		\$29,227,258.80
Reserve for Uncollected Taxes (RUT)		\$749,416.89
Total Amount to be Raised by Taxes		\$29,976,675.69
% of Tax Collections used to Calculate RUT		<u>97.50%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2015		28,455,552.53
Total Tax Levy, CY 2015		28,851,137.43
% of Taxes Collected, CY 2015		<u>98.63%</u>
Delinquent Taxes - December 31, 2015		<u>\$316,126.45</u>

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 and Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	11.88%	\$305,393.00	\$2,570,000.00	\$2,875,393.00	\$2,100,000.00		\$775,393.00					
08	Local Revenue	-12.35%	(\$1,558,976.92)	\$12,626,976.92	\$11,068,000.00	\$2,863,000.00		\$8,205,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$293,009.00	\$293,009.00	\$293,009.00							
08	Uniform Construction Code Fees	-26.16%	(\$106,272.00)	\$406,272.00	\$300,000.00	\$300,000.00							
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	15.10%	\$5,966.82	\$39,520.58	\$45,487.40	\$45,487.40							
08	Other Special Items	8.33%	\$42,675.10	\$512,324.90	\$555,000.00	\$555,000.00							
15	Receipts from Delinquent Taxes	-1.96%	(\$6,000.80)	\$306,000.80	\$300,000.00	\$300,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	3.76%	\$613,069.40	\$16,323,606.29	\$16,936,675.69	\$16,936,675.69							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	-2.13%	(\$704,145.40)	\$33,077,710.49	\$32,373,565.09	\$23,393,172.09	\$0.00	\$8,980,393.00	\$0.00	\$0.00	\$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/Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	14.00	9.00	4.48%	\$113,405.00	\$2,533,937.00	\$2,647,342.00	\$1,969,246.00		\$678,096.00						
21	Land-Use Administration	1.00		161.43%	\$51,980.00	\$32,200.00	\$84,180.00	\$84,180.00								
22	Uniform Construction Code	2.00	3.00	1.48%	\$4,526.00	\$305,459.00	\$309,985.00	\$309,985.00								
23	Insurance			2.48%	\$106,313.99	\$4,294,068.81	\$4,400,382.80	\$3,647,835.80		\$752,547.00						
25	Public Safety	33.00	2.00	3.14%	\$147,093.64	\$4,679,703.69	\$4,826,797.33	\$4,816,240.00	\$10,557.33							
26	Public Works	37.00	3.00	2.58%	\$196,876.18	\$7,634,963.89	\$7,831,840.07	\$2,678,690.00	\$29,025.07	\$5,124,125.00						
27	Health and Human Services			7.36%	\$506.00	\$6,875.00	\$7,381.00	\$0.00	\$7,381.00							
28	Parks and Recreation	5.00	3.00	6.32%	\$44,109.00	\$698,236.00	\$742,345.00	\$742,345.00								
29	Education (including Library)		1.00	730.98%	\$32,090.00	\$4,390.00	\$36,480.00	\$36,480.00								
30	Unclassified			1.92%	\$450.00	\$23,400.00	\$23,850.00	\$23,850.00								
31	Utilities and Bulk Purchases			4.82%	\$30,961.00	\$642,039.00	\$673,000.00	\$673,000.00								
32	Landfill / Solid Waste Disposal			2.00%	\$6,300.00	\$315,000.00	\$321,300.00	\$321,300.00								
35	Contingency			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
36	Statutory Expenditures			5.48%	\$105,471.28	\$1,925,748.72	\$2,031,220.00	\$1,789,625.00		\$241,595.00						
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender	1.00	2.00	-10.12%	(\$23,094.00)	\$228,094.00	\$205,000.00	\$205,000.00								
44	Capital			0.00%	\$0.00	\$155,000.00	\$155,000.00	\$155,000.00								
45	Debt			11.48%	\$738,186.00	\$6,428,244.00	\$7,166,430.00	\$4,982,400.00		\$2,184,030.00						
46	Deferred Charges			6.41%	\$9,615.00	\$150,000.00	\$159,615.00	\$159,615.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			3.20%	\$23,237.16	\$725,179.73	\$748,416.89	\$748,416.89								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	93.00	23.00	5.16%	\$1,588,026.25	\$30,785,538.84	\$32,373,565.09	\$23,346,208.69	\$46,963.40	\$0.00	\$8,980,393.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

STRUCTURAL BUDGET IMBALANCES

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

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	412	\$82,146,000.00	1.82%	15A Public Schools	1	\$7,095,700.00	5.32%
2 Residential	6,526	\$4,306,266,600.00	95.37%	15B Other Schools	2	\$5,748,300.00	4.31%
3A/3B Farm			0.00%	15C Public Property	353	\$102,431,600.00	76.79%
4A Commercial	181	\$127,014,700.00	2.81%	15D Church and Charities	6	\$10,306,300.00	7.73%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	10	\$7,812,800.00	5.86%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	7,119	\$4,515,427,300.00	100.00%	Total	372	\$133,394,700.00	100.00%
Average Ratio (%), Assessed to True Value		101.15%		Percentage of Exempt vs. Non-Exempt Properties		2.95%	
Equalized Valuation, Taxable Properties		\$4,464,090,261.99					
Total # of property tax appeals filed in 2015		County Tax Board 58.00					
		State Tax Court 2.00					
Number of 2015 County Tax Board decisions appealed to Tax Court		0.00					
Number of pending property tax appeals in State Tax Court		2.00					
Amount paid out by municipality for tax appeals in 2015		\$79,407.81					

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 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		6.00	90,932.00	\$80,000.00	\$0.00	\$3,692.00	\$0.00	\$7,240.00
Supervisory Staff (Department Heads & Managers)	20.00		3,004,156.84	2,152,573.00	\$3,600.00	\$268,210.60	\$399,732.80	\$180,040.45
Police Officers (Including Superior Officers)	22.00		3,660,853.31	2,073,200.00	\$321,505.00	\$532,190.44	\$534,000.00	\$199,957.87
Fire Fighters (Including Superior Officers)			0.00			\$0.00		\$0.00
All Other Union Employees not listed above	49.00		4,768,076.86	2,843,295.00	\$313,535.00	\$354,274.56	\$993,377.00	\$263,595.31
All Other Non-Union Employees not listed above	2.00	17.00	644,860.40	\$501,938.00	\$1,800.00	\$66,041.47	\$33,018.80	\$42,062.12
Totals	93.00	23.00	12,168,879.41	\$7,651,006.00	\$640,440.00	\$1,224,409.07	\$1,960,128.60	\$692,895.74

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	19.00	\$11,684.00	\$221,996.00	22.00	\$12,028.00	\$264,616.00
Parent & Child	10.00	\$20,915.00	\$209,150.00	13.00	\$19,606.00	\$254,878.00
Employee & Spouse (or Partner)	12.00	\$23,368.00	\$280,416.00	18.00	\$24,677.00	\$444,186.00
Family	38.00	\$32,598.00	\$1,238,724.00	34.00	\$31,882.00	\$1,083,988.00
Employee Cost Sharing Contribution (enter as negative -)			(\$200,000.00)			(\$103,934.50)
Subtotal	79.00		\$1,750,286.00	87.00		\$1,943,733.50
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	21	\$10,307.47	\$216,456.87	21	\$9,886.94	\$207,625.74
Parent & Child	4	\$18,741.30	\$74,965.20	4	\$20,653.46	\$82,613.84
Employee & Spouse (or Partner)	24	\$21,239.96	\$509,759.04	21	\$23,641.91	\$496,480.11
Family	10	\$38,202.24	\$382,022.40	8	\$36,586.49	\$292,691.92
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	59.00		\$1,183,203.51	54.00		\$1,079,411.61
GRAND TOTAL	138.00		\$2,933,489.51	141.00		\$3,023,145.11

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

ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Director of Police/Police Chief	206.00	\$44,399.44			
City Clerk	156.00	\$34,591.00			
Administrator/Dir of Public Works/Dir of Comm Development	131.00	\$33,474.12			
Chief Financial Officer/Director of Finance	121.00	\$23,211.93			
Director of Community Services	56.00	\$16,961.84			
Deputy Clerk	117.00	\$16,920.11			
Middle Management Professional Employees Association	2254.89	\$367,558.11			
Fraternal Order of Police	775.62	\$292,835.94			
Communication Workers of America Clerical	1037.68	\$117,144.09			
Communication Workers of America Blue Collar	697.94	\$117,112.26			
Fraternal Order of Police Superior Officers	335.05	\$87,898.30			
Communication Workers of America Supervisors	494.19	\$86,161.47			
Communication Workers of America Public Safety Telecommunic	119.46	\$49,481.88			
Non Union	366.28	\$41,329.74			
Totals	6868.11	\$1,329,080.23			
Total Funds Reserved as of end of 2015		\$65,590.78			
Total Funds Appropriated in 2016		\$5,000.00			

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$1,695,618.00	\$1,191,604.00	\$1,242,618.00	\$10,911,712.50
Regional School Debt			\$0.00	Utility Fund - Interest	\$454,519.00	\$415,288.00	\$375,000.00	\$2,618,800.57
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water and Sewer	\$17,422,552.50	\$17,422,552.50	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$3,873,570.00	\$3,529,145.00	\$3,639,731.00	
0			\$0.00	Bonds - Interest	\$783,355.00	\$678,272.00	\$564,186.00	
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$6,807,062.00	\$5,814,309.00	\$5,821,535.00	\$13,530,513.07
Municipal Purposes				Total Principal	\$5,569,188.00	\$4,720,749.00	\$4,882,349.00	\$10,911,712.50
Debt Authorized	\$7,015,615.00		\$7,015,615.00	Total Interest	\$1,237,874.00	\$1,093,560.00	\$939,186.00	\$2,618,800.57
Notes Outstanding	\$14,000,000.00		\$14,000,000.00	% of Total Current Year Budget	21.03%			
Bonds Outstanding	\$26,915,000.00		\$26,915,000.00					
Loans and Other Debt	\$133,165.57		\$133,165.57					
Total (Current Year)	\$65,486,333.07	\$17,422,552.50	\$48,063,780.57	Description	Debt Not Listed Above			
Population (2010 census)	<u>2,835</u>			Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$23,099.24</u>			Total Guarantees - Other				
Per Capita Net Debt	<u>\$16,953.71</u>			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		<u>\$4,359,968,634.67</u>		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.10%</u>		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating		AA		
				Year of Last Rating		2015		
				Mark "X" if Municipality has no bond rating				

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Middle Township	Video Arraignment		1/1/2015	12/1/2017	\$1,200.00
Receiving	Borough of Avalon	Government Access Channel		2/1/2015	2/1/2016	\$2,000.00
Providing	City of Ocean City	Plumbing Sub-Code Services		9/22/2015	12/31/2016	as needed
Providing	City of Ocean City	Engineering		1/5/2016	7/5/2016	as needed
Receiving	City of Ocean City	Project Management		1/1/2016	12/31/2016	as needed
Receiving	Cape May County	Animal Control Svcs		1/26/2016	1/26/2021	\$2,023.00

USER FRIENDLY BUDGET SECTION - Notes

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

2016 City wide revaluation.
