

**Sea Isle City Taxpayers Association
2007 Municipal Budget Questions
Public Hearing 5-15-2007**

- 1a This is a policy decision made by the Commissioners.
With a new Council and new form of government this is a perfect topic for July 1, 2007.

As stated many time in the past to make significant changes to the budget the changes new to be addressed before November 1st of the preceding year. Again things like this should be addressed with the new Council.

- 2a This is result of the actual tax increase.
New real estate development will be realized during the year and go to replenish Fund Balance.
- 2b This is a combination of much better tax collection (new excellent collector) and new ratables which are not anticipated when the budget is prepared. The is a slight impact from the County Board of Taxation rounding of the tax rate.
- 3a The new rate schedule will only affect half of the year. The first two quarters were already billed at the old rate. The following year increased will be used to fund the lack of Fund Balance and Utility Capital Balance that is a revenue in the 2007 budget. This rate increase should last for several years.
- 3b To date no reductions have been made in staff. The new meters are just about all installed. This is another topic for July 1st and forward.
- 3c "See Jim Terruso, CFO summary"
- 4a "See Jim Terruso, CFO summary"
- 4b "See Jim Terruso, CFO summary"
- 4c "See Jim Terruso, CFO summary"
- 4d The vendor list is deposit to the payroll account. This is for Salaries and other benefits Social Security etc. would be the difference. Also the vendor list is for both the Current Fund & Utility Fund.
- 5 "See Jim Terruso, CFO summary"

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6a Pension is estimated to increase by the following:

PFRS:			
2007 Actual Liability	282,645.00		
City budget @ 80%		226,116.00	
2008 Estimated Liability	310,909.50		
City budget @ 100%		310,909.50	
Increase			84,793.50
2009 Estimated Liability	342,000.45		
City budget @ 100%		342,000.45	
Increase			31,090.95
2010 Estimated Liability	376,200.50		
City budget @ 100%		376,200.50	
Increase			34,200.05
PERS:			
2007 Actual Liability	263,447.00		
City budget @ 60%		158,068.20	
2008 Estimated Liability	279,253.82		
City budget @ 80%		223,403.06	
Increase			65,334.86
2009 Estimated Liability	296,009.05		
City budget @ 100%		296,009.05	
Increase			72,605.99
2010 Estimated Liability	313,769.59		
City budget @ 100%		313,769.59	
Increase			17,760.54

Combined the increases are project to be:

2008	150,128.36
2009	103,696.94
2010	51,960.53

6b "See Jim Terruso, CFO summary"

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7a Most of this increase is for the new Water meters. The City has maintained debt service for many years. This trend should continue.

8 The City paid the following to the County in 2006:

General County Tax	7,260,766
County Library Tax	1,242,781
County Open Space Tax	428,353
Total	<u><u>8,931,899</u></u>

9 "See Jim Terruso, CFO summary"

10 "See Jim Terruso, CFO summary"

11c The fund is on Sheet 6.1 of the Annual Financial Statement.

Between the Clerks office & the CFO's office this information can be ob
If projects are completed then funds can be returned if the is money du

Question #

- 3c) Per John Manganaro this project is 95% complete. No definite date for completion. All residences done. Last meter reading was done by electronic means. Only commercial to be completed. Many very old with crumbling meter pits. Most probably though Sept. 07
- 4a) See attached comparison of actual salaries as adjusted. See attached comparison of budgeted salaries.
- 4b) As of 12/31/06. 113 full time employees, 22 part time employees. Six of these are the 3 Commissioners the Solicitor, Prosecutor and Judge. There are 15 permanent part time employees. No Benefits.
- 4c)i Police Mechanic is going to train a replacement for his retirement. \$20,000.00 appropriated.
- 4c)ii Benefits/insurance Coordinator now full time in Finance department. \$35,000.00 for this and other promotions.
- 4c)iii There exist position of Asst. Tax Collector. not yet filled. 2006 no funds expended for this. \$42,000.00 See 4c)vii.
- 4c)iv Promotions given to 2 employees
- 4c)v Promotion given to Rec director and part time aid hired.
- 4c)vi Realignment of employees to better reflect duties. Two more employees here than 2006 with change in Recycling department (1). Police returned one (1). Code clerk moved to Tax collection. In 2006 he was to replace employee who retired. he never moved to Bldg. inspector and now back in Tax Collection
- 5)i Costs not billed in 2006 for spay and neuter program. and county fees. In 2007 costs paid from appropriation reserve.
- 5)ii Publicist to retire hiring replacement increase to Publicist.
- 5)iii Legal appropriation also in new Administration budget.
- 5)iv Extra \$13,000 for security guards at Dealy field for vandalism deterrent.
- 5)v \$16,000 Emergency for GEO Tubes 2006.
- 6)b Balance in W&S Budget
- 6)c In the group insurance appropriation in budget.
- 6)d Yes.
- 9) No. Public Hearing on June 26, 2007 per City Clerk.
- 10) Revenue Status report shows:
 Meters, Reconnects, Sewer Connections, Special Readings, Water Connections, Special Connections
- | | |
|--------------------------------|------------------|
| | \$281,620 |
| | <u>\$107,275</u> |
| <u>Interest on Investments</u> | <u>\$388,895</u> |
| <u>Total</u> | <u>\$777,790</u> |

I provided prep sheets for W&S budget accounts with salaries and breakdowns for Administration, Collections and Operations. These were provided at the April 10th meeting in Ocean City at Auditor's office.

City of Sea Isle City Comparison Budgeted Payroll 2006 and 2005	2006		2005		2004	
	Current	W&S	Current	W&S	Current	W&S
	Total Budgeted Salaries	6,930,921.00	975,345.00	6,627,877.00	959,333.00	6,345,252.00
Transfers	174,490.00	0.00	120,326.94	0.00	121,009.00	0.00
Total as Modified	6,756,431.00	975,345.00	6,507,550.06	959,333.00	6,224,243.00	901,110.00
Reserved Salaries & Wages	187,882.77	88,077.88	179,327.88	47,249.61	73,166.84	32,614.95
Total Paid or Charged	6,568,548.23	887,267.12	6,328,222.18	912,083.39	6,151,076.16	868,495.05
Adjustment for Police Retro Pay	98,217.59	0.00	93,316.76	0.00	0.00	0.00
Total Adjusted Salaries (Paid or Charged)	6,666,765.82	887,267.12	6,421,538.94	912,083.39	6,151,076.16	868,495.05
Increase in Total Adjusted Salaries	245,226.88	(24,816.27)	270,462.78	43,588.34		
Budgeted % Increase by Fund	3.82%	-2.72%	4.40%	5.02%		

City of Sea Isle City Comparison Actual Payroll 2006 and 2005	2006		2005		2004	
	Current	W&S	Current	W&S	Current	W&S
Total Paid or Charged	6,568,548.23	887,267.12	6,328,222.18	912,083.39	6,151,076.16	868,495.05
Adj Police Dept (see below)	98,217.59	0.00	93,316.76	0.00	0.00	0.00
Total Adj Salaries	6,666,765.82	887,267.12	6,421,538.94	912,083.39	6,151,076.16	868,495.05
Increase from Previous year	245,226.88	(24,816.27)	270,462.78	43,588.34		
Percent Increase	3.82%	-2.72%	4.40%	5.02%		
Police Dept						
Total Paid or Charged	2,383,922.05		2,264,969.92			
Adj for Retro Pay 4% (not settled)	95,356.88		90,598.80			
Longevity Increase est. (.3%)	2,860.71		2,717.96			
Reserved Salaries & Wages	187,882.77	88,077.88	179,327.88	47,249.61	73,166.84	32,614.95
Total Paid or Charged	6,568,548.23	887,267.12	6,328,222.18	912,083.39	6,151,076.16	868,495.05
Total as Modified	6,756,431.00	975,345.00	6,507,550.06	959,333.00	6,224,243.00	901,110.00