Transitional Aid Application for Calendar Year 2024 and Fiscal Year 2025

Division of Local Government Services
Department of Community Affairs

General Instructions: This application must be submitted in its entirety by April 1, 2024, for CY2024 applicants and September 30, 2024, for FY2025 applicants, for funding consideration under this program. Information contained in the application is subject to independent verification by the Division. Refer to Local Finance Notice 2024-06 when preparing this application for specific instructions and definitions and review the Submission Checklist on Page 19 of this application and listed on Page 7 of the Local Finance Notice.

Name of Municipality:	Seaside Heights			**County:**	Ocean
Contact Person:	Christopher Vaz			**Title:**	Administrator
Phone:	732-793-9100	**Fax:**		**E-mail:**	administrator@seaside-heightsnj.org

I. Aid History

List amount of Transitional Aid received for the last three years, if any:

FY2024 / CY2023	FY2023 / CY2022	FY2022 / CY2021
$621,187	$730,809	$859,775

II. Aid Request for Application Year: (All municipalities currently operating under a Transitional Aid MOU are advised that a decrease from prior year funding of 15% should be anticipated.)

Amount of aid requested for the Application Year:	**$528,009**

If not seeking a decrease, a letter from the Mayor is required. See Local Finance Notice 2024-06

III. Submission Requirements

The following items must be submitted with, or prior to, submission of this application. Indicate date of submission of each.

Item	Date Submitted to DLGS
2024 Annual Financial Statement	TBD – Auditor
2023 Annual Audit	TBD - Auditor
2023 Corrective Action Plan	TBD - Auditor
Application Year Introduced Budget	Planning April 17, 2024
Budget Documentation Submitted to Governing Body	Planning April 10, 2024

IV.A Application Certification

The undersigned herewith certify that they have reviewed this application and, individually, believe the contents to be true and accurately portray the circumstances regarding the municipality's fiscal practices and need for financial assistance. By submitting the application, the municipality acknowledges that the law provides that the decision of the Director regarding aid awards is final and not subject to appeal.

Official	Signature	Date
Mayor/Chief Executive Officer	Anthony E. Vaz	04/08/2024
Governing Body Presiding Officer	[illegible]	04/08/2024
Chief Financial Officer	[illegible]	04/08/2024
Chief Administrative Officer		04/08/2024

IV.B Transitional Aid Recipients Applying in CY2024 / FY2025

Municipalities operating under a Memorandum of Understanding ("MOU") must certify that they are in substantial compliance with all conditions and requirements of the MOU.

Official	Signature	Date
Mayor/Chief Executive Officer	Anthony E. Vaz	04/08/2024
Governing Body Presiding Officer	[illegible]	04/08/2024
Chief Financial Officer	[illegible]	04/08/2024
Chief Administrative Officer		04/08/2024

Application Year: CY2024 / FY2025	Municipality: Seaside Heights	County: Ocean

V-A. Explanation of Need for Transitional Aid

Explain the circumstances that warrant Transitional Aid in narrative form. Include factors that result in a constrained ability to raise sufficient revenues to meet budgetary requirements, and if such revenues were raised, how it would jeopardize the fiscal integrity of the municipality.

Because of the support from DLGS the past eight years, we continue to see positive trends that will lead to Seaside Heights leaving the program soon. In the meantime, however, we have no source of revenue that could replace transitional aid this year ($528,009), and we are still researching options for repaying Sandy related FEMA funds that were duplicated by an insurance settlement and/or de-obligated ($1.7 million).

Ocean County Tax Board has ordered Seaside Heights to perform a revaluation or reassessment. We opted for reassessment. The reassessment work has commenced. Best estimate is that new assessments will be on the books for 2025. Assessor anticipates $1 billion - $1.3 billion in total non-exempt assessed value. Present total non-exempt assessed value = $696 million.

Borough officials are awaiting the result of the school regionalization referendum scheduled for April 16, 2024. If approved Seaside Heights is guaranteed savings of $9 million over the next ten years.

Residential real estate continues to be strong, but the pace of mixed use and commercial redevelopment has slowed down because of national economic conditions. Although numerous projects are underway in the context of the required local, county and state application processes, we don't anticipate that developers will actually break ground until fall 2024 and spring 2025.

V–B. Demonstration of Revenue Loss/Substantial Cost Increase

Show: (1) specific, extraordinary revenue losses, but not as the aggregate of many revenues line items; and (2) specific, extraordinary increases in appropriations, but not as the aggregate of many appropriation line items. Describe the item in the cell below each entry. If applicable, indicate in the description of the extraordinary increase in expenditure if the increase was the result of a policy decision made by the municipality (i.e., a back-loaded debt service schedule, deferred payment, costs associated with additional hires, etc.).

Revenue or Appropriation	2022 Value	2023 Value	Amount of Loss/Increase
	897,564	1,188,457	290,893
Description:	PERS pension		
	204,970	224,701	19,731
Description:	PFRS pension		
	943,503	1,174,371	230,868
Description:	Employee Health		
	100,000	125,000	25,000
Description:	Solid Waste Disposal		
Description:			
Description:			
Description:			

V-C. Actions to Reduce Future Need for Aid

Detail the steps the municipality is taking to reduce the need for future aid. Include details about shared services and consolidation, long-term cost cutting and enhanced revenue plans, impact of new development, potential for grants to offset costs, and estimated short and long-term annual savings.

These steps should demonstrate initiatives taken to bring structural balance to the municipality's finances and shall include, but are not limited to the following:

Use additional pages if necessary.

- Efforts to bring economic development to the municipality; and
- A plan to constrain or reduce staffing costs through collective negotiation, attrition, consolidation, restructuring, or other personnel actions; and
- A plan to eliminate, reduce or constrain the costs of non-essential services and activities; and
- A plan to maximize recurring revenues, including, as appropriate: updating fees, fines, and penalties; maximizing enforcement of delinquencies; and selling surplus land and property; and
- A plan to address findings contained in various audits, investigations, and reports with respect to the municipality, including municipal audits, applicable State Comptroller and State Auditor reports and audits, federal program audits, and other audits as identified by the Director.

Economic Development

The Borough continues to meet with developers to pitch redevelopment of the Boulevard and residential construction opportunities off the Boulevard. Numerous "area in need of redevelopment" studies are ongoing.

Staffing

Since 2016 the Borough shrunk its workforce. But the personnel shortages reported nationally are being experienced in Seaside Heights, too. Recruitment and retention has been difficult leaving us no choice but to increase pay and offer retention incentives, especially to recruit seasonal employees.

Appropriations

We continue to actively monitor spending and rely on end of year line-item balances to make major necessary purchases.

Health Insurance

Seaside Heights participates in the SHBP, but we anticipate another large rate increase in 2024. We plan to negotiate changes to the plan (moving from Direct 10 to 20/35) or withdraw from SHBP and find a less expensive plan.

V-D. Discussion of Health Benefits

Skip this section if using SHBP. If not using SHBP, explain why the municipality's current health benefits plan is cheaper, or what other reasons exist to reject this alternative. Additionally, list all brokers (primary broker or risk manager, all co-brokers, and sub-brokers) together with their compensation for the current and prior two fiscal years. Compensation must be disclosed in this section whether provided directly by the municipality or as a commission from the insurance provider. It is the municipality's right, and obligation, to determine whether the broker is compensated with commission to fully complete this section. If commissions are being earned, provide both how the commission is calculated (percentage of premium or self-insurance) and the actual dollar value of the commission paid in each year.

Seaside Heights participates in the SHBP (excepting prescription), but we are investigating other options for 2025 given the 2023 and anticipated 2024 rate increases and the gloomy long range SHBP forecast.

Application Year: CY2024 / FY2025	Municipality: Seaside Heights	County: Ocean

VI. Historical Fiscal Statistics

Item	2022	2023	Introduced Application Year
1. Property Tax/Budget Information			
Municipal tax rate	$1.089	$1.095	$1.115
Municipal Purposes tax levy	$7,324,783	$7,492,287	$7,761,127
Municipal Open Space tax levy	$0	$0	$0
Total general appropriations	$17,793,060	$16,889,879	$16,266,581
2. Cash Status Information			
% Of current taxes collected	98.98%	99.51%	%
% Used in computation of reserve	98.48%	98.50%	98.50%
Reserve for uncollected taxes	$254,475	$259,597	$284,652
Total year end cash surplus	$3,571,198	$2,7778,628	
Total non-cash surplus	$	$	
Year-end deferred charges	$	$	
3. Assessment Data			
Assessed value (as of January 10)	$672,615,500	$684,390,000	$696,026,000
Average residential assessment	$244,283	$	$257,089
Number of tax appeals granted			
Amount budgeted for tax appeals	$50,000	$10,000	$
Refunding bonds for tax appeals	$0	$	$
4. Staffing Levels			
Total Number of Sworn Police -	24	26	26
Total S&W Expenditures	$4,336,300	$	$
Class 2 and Class 3 Officers	30	30	30
Total S&W Expenditures	$312,038		
Uniformed Fire – Staff Number	0	0	0
Total S&W Expenditures	$	$	$
Number of Other Full-time Employees		51	40
Total S&W Expenditures	$	$	$
Number of Other Part-time Employees		13	23
Total S&W Expenditures			

5. **Impact of Proposed Tax Levy**

			Amount
Current Year Taxable Value			$696,026,000
Introduced Tax Levy			18,976,822
Proposed Municipal Tax Rate		Average res. value (#3 above)	257,089
Current Year Taxes on average residential value (#3 above)			2,866
Prior Year Taxes on average residential value			2,815
Proposed increase in average residential taxes			51.42

VII. Application Year Budget Information

A. Year of latest revaluation/reassessment

A. Year of latest revaluation/reassessment	2013
A1. Most current equalized ratio	61.17

B. Proposed Budget – Appropriation Cap Information

Item		Yes	No
1. Was an appropriation cap index rate ordinance adopted last year?		X	
If YES: % that was used	3.5%		
2. Amount of appropriation cap bank available going into this year	$1,235,493		
3. Is the Application Year budget at (appropriation) cap?			
If NO, amount of remaining balance	$		
4. Does the Application Year anticipate use of a waiver to exceed the appropriation cap?			
If YES, amount:	$		

C. List the five largest item appropriation increases:

Appropriation	Prior Year Actual	Application Year Proposed	$ Amount of Increase

D. List all <u>new</u> property tax funded full-time positions planned in the Application Year:

Department/Agency	Position	Number	Dollar Amount
Code Enforcement	Code Enforcement Officer Trainee	2	$130,500

E. **Display projected tax levies, local revenues (not grants), anticipated (gradually reduced) Transitional Aid, total salary and wages, and total other expenses projected for the three post-application years**:

	Tax Levy	Local Revenues	Transitional Aid	Total S&W	Total OE
First year			**448,807**		
Second year			**381,486**		
Third year			**324,263**		

VIII. Financial Practices

A. Expenditure controls and practices:

Question	Yes	No
1. Is an encumbrance system used for the current fund?	X	
2. Is an encumbrance system used for other funds?	X	
3. Is a general ledger maintained for the current fund?	X	
4. Is a general ledger maintained for other funds?	X	
5. Are financial activities largely automated? If so, please identify system being used.	X	
6. Does the municipality operate the public assistance program?		X
7. Are expenditures controlled centrally (Yes) or decentrally by dept. (No)?	X	
8. At any point during the year are expenditures routinely frozen?		X
9. Has the municipality adopted a cash management plan?	X	
10. Have all negative findings in the prior year's audit report been corrected?	X	
If not, be prepared to discuss why not in your application meeting.		

B. Risk Management: Indicate ("x") how each type of risk is insured.

Coverage		JIF/HIF	Self	Commercial
General Liability		X		
Vehicle/Fleet Liability		X		
Workers Compensation		X		
Property Coverage		X		
Public Official Liability		X		
Employment Practices Liability		X		
Environmental		X		
Health Benefits	**SHBP** X			

C. **1) Salary and employee contract information** (when more than one bargaining unit for each category, use average):

Question	Police	Fire	Other Contract	Non-Contract
Year of last salary increase	2024		2024	2024
Average total cost percentage increase	3.5%	0%	3%	3%
Last contract settlement date	01/03/2023	n/a	12/21/2022	[redacted]
Contract expiration date	12/31/2025	n/a	12/31/2024	[redacted]

Application Year: CY2024 / FY2025	Municipality: Seaside Heights	County: Ocean

2) Explain, if any, actions that have been taken or are under consideration for the Application Year:

Action	Police	Fire	Other Contract	Non-Contract
Furloughs (describe below)				
Wage Freezes (describe below)				
Layoffs (describe below)				

D. Tax Enforcement Practices:

Question		Yes	No
1. Did the municipality complete its accelerated tax sale by December 31, if included in 2024 budget? If not, please include a letter from the tax collector explaining why he/she failed to complete the sale in a timely manner and what the impacts were on cash flow and lost investment earnings.		X	
2. When was the last foreclosure action taken or tax assignment sale held:	Date:	n/a	
3. On what dates were tax delinquency notices sent out in 2023:	Date:	3/1,6/1, 9/1	
4. Date of last tax sale:	Date:	12/21/2023	

E. Specialized Service Delivery:

If the answer to either question is "Yes," provide (as an appendix) a cost justification of maintaining the service without changes.

Service	Yes	No
Sworn police or firefighters are used to handle emergency service call-taking and dispatch (in lieu of civilians)		X
The municipality provides rear-yard solid waste collection through the budget		X

F. Other Financial Practices

1. Amount of interest on investment earned in:

2022	$59,020	2023	$434,386	Anticipated Application Year:	$0

2. List the instruments in which idle funds are invested:

NJ Cash Management Fund	

3. What was the average return on investments during 2023?	.048%
4. Left Blank Intentionally	

5. The name and firm of the municipality's auditor? — Robert Oliwa, RMA
6. When was the last time the municipality changed auditors? — 2014

G. **Status of Collective Negotiation (Labor) Agreements:** List each labor agreement by employee group, contract expiration date, and the status of negotiations of expired contracts.

Employee Group	Expiration Date	Status of Negotiations of Expired Agreement
PBA Local 252	12/31/2025	
Teamsters Local 97	12/31/2024	

H. **Tax Abatements.** Please provide a detailed discussion of any short-term or long-term tax abatements that are currently in place or are currently being negotiated including the following information:

Project Name/Property	Type of Project	2023 PILOT Billing	2023 Assessed Value	2023 Taxes If Billed in Full at 2022 Total Tax Rate	Term of Tax Abatement
Senior Apartments Redevelopment Project	HUD Financed age and income restricted housing				Upon satisfaction of agency mortgage not to exceed 50 years
Ocean Club	Restaurant				5 years

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IX-A. List actions that limited Salary and Wage costs: i.e., layoffs, furloughs, freezes, contract concessions, etc.
(See item C-3 in Local Finance Notice for details)

S&W Line Item	Prior Year Actual	Application Year Proposed	Explanation of Change

IX-B. List actions that limited or reduced Other Expense costs: i.e., reductions, changes, or elimination of services, procurement efficiencies or restraint. Include changes in spending policies that reduce non-essential spending.

Line Item	Prior Year Actual	Application Year Proposed	Explanation of Change

Application Year: CY2024 / FY2025	Municipality: Seaside Heights	County: Ocean

IX-C. Evaluate existing local revenues, as to whether the rates or collections can be increased or imposed, and if so, how changes will be implemented.

Local Revenues and services provided though the General/Current Fund	Check if services are provided	Are fees charged to cover the costs of the program?	If fees do not cover costs, what is the amount of subsidy?	If there is a subsidy, explain why fees cannot be increased to reduce or eliminate subsidy.
Recreation programs	☐			
Sewer Fees	X	Yes		
Water Fees	X	Yes		
Swimming Pool	☐			
Uniform Construction Code	X	Yes		
Uniform Fire Code	☐			
Land Use Fees	X	Yes		
Parking Fees	x	Yes		Fee increase effective 2024
Beach Fees	X	Yes		Fee increase effective 2024
Insert other local fees below:	☐			
Land Use Escrow fees for in-house staff	☐			
Land Use Escrow fees for independent contractors	☐			

X. Service Delivery

List all services that the municipality contracts to another organizations: i.e., shared services with another government agency, including formal and informal shared services, memberships in cooperative purchasing program, private (commercial), or non-profit organizations.

Type of Service	Name of Contracted Entity	Estimated Amount of Contract	Estimated Savings	Year Last Negotiated *(as applicable)*
Schedule C Agreement	Ocean County	As needed		2024
911 Public Safety Dispatch	Ocean County	169,000		2024

Application Year: CY2024 / FY2025	Municipality: Seaside Heights	County: Ocean

Section XI – Impact of Limited or No Aid Award

Describe in detail the impact if aid is not granted for the current fiscal year. Essential services needs should be given priority. List the appropriate category of impact if the aid is not received. Rank each item from both lists as to the order in which elimination will take place. If across the board cuts will be made, indicate under service. **For rank order purposes, consider the two sections as one list. The cuts outlined here are ones that the municipality will make absent a grant of aid.**

Rank Order	Department	# Of Layoffs	Effective Date	2022 Full Time Staffing	2023 Full Time Staffing	$ Amount to be Saved
1	Police	2	07/01/2024	24	26	$150,000
2	Public Works	2	07/01/2024	12	16	$100,000
3	Code Enforcement	2	07/01/2024	3	3	$50,000

If services will be reduced, describe the service, impact and cost savings associated with it.

Rank Order	Service	Cost Savings	Impact on Services
3	Code Enforcement	$50,000	Property maintenance
2	Public Works/Trash Collection	$100,000	Reduce # of collection days
1	Police Officers	$150,000	More crime and less traffic safety enforcement

Application Year: CY2024 / FY2025	Municipality: Seaside Heights	County: Ocea

XII. Agreement to Improve Financial Position of Municipality

If aid is granted, the municipality will be required to submit to certain reporting conditions and oversight as authorized by law and a new Memorandum of Understanding (MOU) will need to be signed. Please mark each box below indicating that the applicant understands and agrees to comply with these broad reporting and oversight provisions.

	Yes	No
1. Allow the Director of Local Government Services to assign management, financial, and operational specialists to assess your municipal operations.	X	
2. Implement actions directed by the Director to address the findings of Division staff.	X	
3. Enter into a new Memorandum of Understanding (MOU) and comply with all its provisions, without exception.	X	

XIII. Certification of Past Compliance for Municipalities Currently Operating Under a Transitional Aid MOU:

The undersigned certify that the municipality is in substantial compliance with the conditions and requirements of the 2023 MOU and is operating in good faith to correct those areas of noncompliance that have been identified.

Mayor: Anthony E. Vaz Date: 4/11/2024

Chief Financial Officer: George J. Vanis Date: 4/11/2024

Chief Administrative Officer: ________ Date: 4/11/2024

XIV. CAMPS Certification (County and Municipal Personnel System - Civil Service municipalities only)

For Civil Service municipalities, the undersigned, being knowledgeable thereof, hereby certify that the municipality has placed the names of all current civil service employees in NJ "CAMPS."

Human Resources or Personnel Director: ________ Date: 4/11/2024

Chief Administrative Officer: ________ Date: 4/11/2024

Application Year: CY2024 / FY2025	Municipality: Seaside Heights	County: Ocea

XV. CERTIFICATION OF APPLICATION FOR TRANSITIONAL AID

The undersigned acknowledges the municipality must comply with the foregoing requirements to receive Transitional Aid. In addition, included with this application is a copy (printed or electronic) of the budget documentation supporting the budget calculation that was provided to the governing body.

Mayor: Anthony E Vaz Date: 4/11/2024

Chief Financial Officer: Joseph J. Graves Date: 4/11/2024

Chief Administrative Officer: ______ Date: 4/11/2024

APPENDIX A

Submission Checklist:

- ☑ Signed and certified application.
- ☐ Copy of introduced budget, Annual Financial Statement, and budget documentation.
- ☑ Organization charts. **See attached.**
- ☐ Copies of current labor contracts. **No change from last year.**
- ☐ Copies of salary ordinance/resolutions and any contracts of non-union affiliated individuals.
- ☑ Debt service schedules for all municipal obligations, including municipally operated utilities; all listed by payment date.
- ☐ For prior recipients requesting level or increased funding, a letter from the mayor explaining why they failed to reduce their need for funding. **N/A**
- ☐ For new applicants, a governing body resolution authorizing application and agreeing to State supervision immediately upon filing of the application. **N/A**
- ☑ A list of all motor vehicles owned or leased by the municipality (excluding construction equipment and fire apparatus); the agency assigned to its use; if the vehicle is assigned to an individual, the name of the individual; and if the vehicle is used by the individual outside of the regular workday or taken home by the individual. **See attached.**
- ☐ A certification that copies of all active collective negotiation agreements and the cost-out of each have been delivered to PERC. Support documentation regarding the method of cost out must also be provided.
- ☑ List of all existing shared service agreements. **See attached.**
- ☐ List of documented efforts to share municipal services, including public safety dispatch, code enforcement, public health services, and other services offered by neighboring municipalities, area boards of education, local authorities, or the county, if those costs are less than the current full cost of providing equivalent service.

Submission Instructions:

- E-mail electronic forms to dlgs@dca.nj.gov, with "<name of municipality> Transitional Aid Application" in the subject line.
- Submit one copy of the signed application form and any printed documents to:

  Transitional Aid Program
  Division of Local Government Services
  101 South Broad Street
  PO Box 803
  Trenton, NJ 08625-0803

Total Bonds

	Current Fund			Water/Sewer Utility			Electric Utility		
Year	Principal	Interest	Total (P&I)	Principal	Interest	Total (P&I)	Principal	Interest	Total (P&I)
	720,000.00	180,256.88	900,256.88	57,173.22	82,792.10	139,965.32	320,000.00	77,250.00	397,250.00
	-	168,304.38	168,304.38	43,110.43	81,854.18	124,964.61	-	72,450.00	72,450.00
2020 Total	720,000.00	348,561.26	1,068,561.26	100,283.65	164,646.24	264,929.89	320,000.00	149,700.00	469,700.00
	750,000.00	168,304.38	918,304.38	59,069.06	80,895.51	139,964.57	330,000.00	72,450.00	402,450.00
	-	151,515.63	151,515.63	45,049.80	79,915.42	124,965.22	-	64,200.00	64,200.00
2021 Total	750,000.00	319,820.01	1,069,820.01	104,118.86	160,810.88	264,929.74	330,000.00	136,650.00	466,650.00
	635,000.00	151,515.63	786,515.63	61,051.51	78,913.62	139,965.13	345,000.00	64,200.00	409,200.00
	-	135,640.63	135,640.63	47,075.53	77,889.44	124,964.97	-	55,575.00	55,575.00
2022 Total	635,000.00	287,156.26	922,156.26	108,127.04	156,803.01	264,930.05	345,000.00	119,775.00	464,775.00
	650,000.00	135,640.63	785,640.63	63,122.20	76,842.57	139,964.77	360,000.00	55,575.00	415,575.00
	-	119,390.63	119,390.63	49,192.86	75,772.32	124,965.18	-	46,575.00	46,575.00
2023 Total	650,000.00	255,031.26	905,031.26	112,315.06	152,614.84	264,929.90	360,000.00	102,150.00	462,150.00
	675,000.00	119,390.63	794,390.63	80,286.85	74,678.35	154,965.20	375,000.00	46,575.00	421,575.00
	-	105,065.63	105,065.63	51,404.56	73,559.98	124,964.54	-	37,200.00	37,200.00
2024 Total	675,000.00	224,456.26	899,456.26	131,691.41	148,238.30	279,929.71	375,000.00	83,775.00	458,775.00
	695,000.00	105,065.63	800,065.63	82,548.35	72,416.80	154,965.15	390,000.00	37,200.00	427,200.00
	-	90,340.63	90,340.63	53,716.59	71,248.12	124,964.71	-	27,450.00	27,450.00
2025 Total	695,000.00	195,406.26	890,406.26	136,264.94	143,664.89	279,929.83	390,000.00	64,650.00	454,650.00
	715,000.00	90,340.63	805,340.63	84,911.66	70,053.53	154,965.19	405,000.00	27,450.00	432,450.00
	-	77,390.63	77,390.63	56,132.99	68,832.27	124,965.26		19,350.00	19,350.00
2026 Total	715,000.00	167,731.26	882,731.26	141,044.65	138,885.77	279,930.42	405,000.00	46,800.00	451,800.00
	740,000.00	77,390.63	817,390.63	82,380.93	67,583.93	149,964.86	415,000.00	19,350.00	434,350.00
	-	66,290.63	66,290.63	58,656.94	66,307.76	124,964.70	-	13,125.00	13,125.00
2027 Total	740,000.00	143,681.26	883,681.26	141,037.87	133,891.66	274,929.53	415,000.00	32,475.00	447,475.00
	765,000.00	66,290.63	831,290.63	84,961.42	65,003.26	149,964.68	430,000.00	13,125.00	443,125.00
	-	54,815.63	54,815.63	61,294.81	63,669.68	124,964.49	-	6,675.00	6,675.00
2028 Total	765,000.00	121,106.26	886,106.26	146,256.23	128,672.91	274,929.14	430,000.00	19,800.00	449,800.00
	790,000.00	54,815.63	844,815.63	87,658.54	62,306.51	149,965.05	445,000.00	6,675.00	451,675.00
	-	42,965.63	42,965.63	64,052.06	60,912.95	124,965.01		15,900.00	15,900.00
2029 Total	790,000.00	97,781.26	887,781.26	151,710.60	123,219.43	274,930.03	445,000.00	22,575.00	467,575.00
	815,000.00	42,965.63	857,965.63	90,476.85	59,488.43	149,965.28			
	-	30,740.63	30,740.63	66,932.35	58,032.18	124,964.53			
2030 Total	815,000.00	73,706.26	888,706.26	157,409.20	117,520.58	274,929.78			
	840,000.00	30,740.63	870,740.63	93,421.07	56,543.60	149,964.67			
	-	18,140.63	18,140.63	69,942.48	55,021.85	124,964.33			
2031 Total	840,000.00	48,881.26	888,881.26	163,363.55	111,565.42	274,928.97			
	300,000.00	18,140.63	318,140.63	91,498.09	53,466.32	144,964.41			
	-	13,640.63	13,640.63	73,088.42	51,876.11	124,964.53			
2032 Total	300,000.00	31,781.26	331,781.26	164,586.51	105,342.40	269,928.91			
	300,000.00	13,640.63	313,640.63	94,713.98	50,250.60	144,964.58			
	-	9,140.63	9,140.63	76,376.33	48,588.86	124,965.19			
2033 Total	300,000.00	22,781.26	322,781.26	171,090.31	98,839.43	269,929.74			
	300,000.00	9,140.63	309,140.63	98,075.00	46,890.20	144,965.20			
	-	4,640.63	4,640.63	79,811.55	45,153.70	124,965.25			
2034 Total	300,000.00	13,781.26	313,781.26	177,886.55	92,043.87	269,930.42			
	297,000.00	4,640.63	301,640.63	100,586.56	43,378.62	143,965.18			
	-	-	-	83,400.62	41,563.99	124,964.61			
2035 Total	297,000.00	4,640.63	301,640.63	183,987.18	84,942.58	268,929.76			
				85,255.31	39,709.05	124,964.36			
				87,152.26	37,812.85	124,965.11			
2036 Total				172,407.57	77,521.90	249,929.47			
				89,090.09	35,874.44	124,964.53			
				91,071.44	33,892.93	124,964.37			
2037 Total				180,161.53	69,767.37	249,928.90			
				93,096.96	31,867.34	124,964.30			
				93,801.03	29,796.70	123,597.73			
2038 Total				186,897.99	61,664.04	248,562.03			
				70,184.43	27,710.73	97,895.16			
				71,737.77	26,156.67	97,894.44			
2039 Total				141,922.20	53,867.40	195,789.60			
				73,326.32	24,568.21	97,894.53			
				74,950.50	22,944.58	97,895.08			
2040 Total				148,276.82	47,512.79	195,789.61			
				76,609.74	21,284.98	97,894.72			
				78,306.49	19,588.62	97,895.11			

2041 Total		154,916.23	40,873.60	195,789.83	
		80,040.19	17,854.68	97,894.87	
		81,812.30	16,082.35	97,894.65	
2042 Total		161,852.49	33,937.03	195,789.52	
		83,624.28	14,270.78	97,895.06	
		85,475.62	12,419.07	97,894.69	
2043 Total		169,099.90	26,689.85	195,789.75	
		87,368.81	10,526.36	97,895.17	
		89,303.34	8,591.72	97,895.06	
2044 Total		176,672.15	19,118.08	195,790.23	
		87,829.99	6,614.24	94,444.23	
		40,105.00	4,668.44	44,773.44	
2045 Total		127,934.99	11,282.68	139,217.67	
		41,008.00	3,766.08	44,774.08	
		41,930.00	2,843.40	44,773.40	
2046 Total		82,938.00	6,609.48	89,547.48	
		42,874.00	1,899.97	44,773.97	
		41,569.00	935.31	42,504.31	
2047 Total		84,443.00	2,835.28	87,278.28	

Employee Table of Organization								
	2016		2021		2024			Notes
	FT	PT	FT	PT	FT	PT	Seasonal	
Administration	1	2	1	2	1	1	10	Special events staff
Municipal Clerk	2		2		2	0		
Mayor & Council		7		7	0	7		
Finance	5		3		3	1		1.5 vacancy
Tax Collector	1		1		1	0		
Tax Assessor		1		1	0	1	4	Reassessment
Borough Attorney	1		0		0	0		Salaried position was terminated
Planning Bd (Secretary)		1		1	1	0		
Construction Office	1	3	1	4	1	4		
Code Enforcement	3		3	0	2	2	10	1 vacancy + 1 requested new position for Short-Term Rentals
Emergency Management		3		2	0	0		The 2 OEM staff are full-time police officers and receive stipends for OEM
Municipal Court	5	2	3	1	4	0		Municipal Court Judge is included as a full-time employee.
Public Works Department	11	3	8	3	11	5	20	
Water Utility	4		2		2	0		Vacancies - 1 utility laborer and 1 utility clerk
Electric Utility	4		2		2	0		
Beach Utility	2		3		0	3	120	
Police Dept	29		28	12	29	3	30	
Parking Enforcement	2	1	2		2	1	10	
Police Dispatch	8		0		0	0		Positions eliminated; Ocean County Sheriff's Dept now handles 911
	79	23	59	33	61	28		

Seaside Heights Police Department

Fleet Inventory

	A	B	C	D	E	F	G	H	I	J
1	Veh#	Make	Model	Year	Color	VIN#	Registration		Assigned	
2	1	Chry	Van	2022	Black	2C4RC3GG7NR152275	S58KVY	Admin.	Chief Boyd	
3	4	Chev	Tahoe	2023	Black	1GNSKLED2PR457700	C65KVZ	Det/IA	Korman	
4	41	Chry	Van	2019	Black	2C4RC1EG1KR583777	A69GFX	Detective	Bloomquist	
5	29	Chryr	Van	2017	Black	2C4RC1EG6HR684080	X34GFX	Detective	Wasilick	
6	44	Dodge	Van	2014	Blue	2C4RDGCG3ER289420	W28GFX	Detective	Sundermann	
7	30	Chry	Van	2020	Black	2C4RC1GG1LR258870	R52MHG	OEM	J. Boyd	
8	2	Chev	Tahoe	2019	Black	1GNSKDEC5KR124011	J24KTK	Trfc. Sfty.	Linnell	
9										
10	3	Chev	Tahoe	2020	White	1GNSKEEC1LR309423	41422MG	Patrol		
11	5	Chev	Tahoe	2023	White	1GNSKLEDXPR459601	51874MG	Patrol		
12	6	Ford	Taurus	2019	White	1FAHP2MK6KG101535	27161MG	Patrol		
13	7	Chev	Tahoe	2020	White	1GNSKDECXLR146524	35054MG	Patrol		
14	8	Chev	Tahoe	2020	White	1GNSKEEC1LR309101	41421MG	Patrol		
15	9	Chev	Tahoe	2020	White	1GNSKDEC1LR148999	35053MG	Patrol		
16	10	Ford	Exp	2011	White	1FMHK8B89BGA47192	MG88986	SRO		
17	11	Ford	Int	2014	White	1FAHP2MK1EG101123	MG99234	Patrol		
18	13	Ford	Int	2014	White	1FAHP2MK5EG101125	MG99233	Patrol		
19	15	Ford	Int	2014	White	1FAHP2MK3EG101124	MG99235	Patrol		
20	16	Ford	Exp	2022	White	1FM5K8AB4NGB45650	45515MG	Patrol		
21	17	Ford	Exp	2022	White	1FM5K8AB1NGB45654	45516MG	Patrol		
22	18	Ford	Exp	2022	White	1FM5K8AB9NGB78272	47751MG	Patrol		
23	20	Ford	Van	2014	White	1FTSE3EL4EDB05638	12621MG	Transport		
24	21	Ford	Exp	2015	Black	1FM5K8AR9FGA16107	N75FAR	Patrol		
25	24	Ford	Int	2014	White	1FAHP2MK7EG101126	MG99232	Patrol		
26	25	Ford	Exp	2017	White	1FM5K8AR9HGC90524	23828MG	Patrol		

Seaside Heights Police Department

Fleet Inventory

	A	B	C	D	E	F	G	H	I	J
27	26	Ford	Exp	2014	White	1FM5K8AR2EGA33703	MG99237	Patrol		
28	28	Smart	Car	2008	White	WMEEJ31X48K161436	MG77600	Patrol		
29	33	Ford	Exp	2014	White	1FM5K8AR6EGA33705	MG99238	Patrol		
30	34	Ford	Van	2000	White	1FTRE14W5YHA73312	MG41443	Patrol		
31	39	Ford	Exp	2014	White	1FM5K8AR4EGA33704	MG99239	Patrol		
32	40	Ford	Exp	2014	White	1FM5K8AR0EGA33702	MG99236	Patrol		
33	42	Chry	Van	2012	Black	2C4RC1CG4CR124778	X15EZF	Admin.		
34										
35	PE1	Ford	Exp	2011	White	1FMHK8B80BGA47193	MG88988	Parking		
36	32	Ford	P/U	2014	White	1FTPF1EFXEKE03074	12620MG	Parking		
37	35	WW	GO-4	2022	White	2W9M1PM67MW044809	A4A5R	Parking		
38	36	WW	GO-4	2022	White	2W9M1PM67MW044810	A4A6R	Parking		
39	37	WW	MAX4	2022	White	2W9UA1C11NW099048	45517MG	Parking		
40										
41	38	Ford	Exp	2006	Black	1FMEU72E06UB62767	FUW24X	OOS	Recycle	
42	43	Chry	Van	2015	Black	2C4RC1CG1FR743424	Z66FML	OOS	Recycle	
43	14	Chev	Capr	2012	White	6G1MK5U23CL651576	MG94021	OOS	Donate	
44										
45										
46										
47										
48										
49										

DPW VEHICLE LIST

LICENSE PLATE	YEAR	MANUFACUTE	TYPE	ASSIGNED TO
18917MG	2016	FORD	TRANSIT 350 (VAN)	SENIOR VAN
MG90610	2011	FORD	F-250 PICK-UP	DRONE TRUCK
MG80828	2009	GMC	DUMP TRUCK	
32607MG	2019	ISUZU	STREET SWEEPER	
MG41429	2000	GMC	PICK-UP	
MG69932		FORD	F-250 PICK-UP	
MG98534	2013	FORD	F-250 PICK-UP	
MG98532	2013	FORD	F-250 PICK-UP	
43696MG	2021	FORD	F-250 PICK-UP	
MG90610	2011	FORD	F-350 RACK BODY	
54074MG	2023	FORD	F-250 PICK-UP	WATER DEPARTMENT
23802MG	2017	FORD	F-350 BOX TRUCK	WATER DEPARTMENT
18905MG	2016	FREIGHTLINER	JET/VAC TRUCK	SEWER DEPARTMENT
51569MG	2023	FREIGHTLINER	ROLL-OFF	
MG94427	2012	INTERNATIONAL	ROLL-OFF	
MG48417	2002	VOLVO	ROLL-OFF	
42544MG	2022	MACK	GARBAGE TRUCK	

DPW VEHICLE LIST

LICENSE PLATE	YEAR	MANUFACUTE	TYPE	ASSIGNED TO
18919MG	2016	MACK	GARBAGE TRUCK	
MG61837	2005	MACK	GARBAGE TRUCK	
MG55882	2004	MACK	GARBAGE TRUCK	
MG49675	2001	FORD	F-450 BUCKET TRUCK	
MG98531	2006	FORD	F-750 BUCKET TRUCK	ELECTRIC DEPARTMENT
MG94144	2011	FORD	F-750 BUCKET TRUCK	ELECTRIC DEPARTMENT
MG98531	2013	FORD	F-550 BUCKET TRUCK	ELECTRIC DEPARTMENT
MG23485	1995	GMC	750 MATERIAL HANDLER	ELECTRIC DEPARTMENT

Code Enforcement

2020 Ford Fusion 3FA6POSU6LR215074 Kenneth Roberts drives it home 8 blocks away, responds to call out for code enforcement and fire calls in town only.

2022 Ford Escape 1FMCU9H68NUB84999 Ann Phillips inspections parked at town at night

2019 Ford Fusion 3FA6POG11KR217935 for inspectors parked at town at night

2008 Jeep Laredo 1J8GR48K38C115616 Patrol Boardwalk parked at town at night.

Shared Services Agreements

911 Public Safety Dispatch (Ocean County)

Chief Financial Officer (Seaside Park)

School Resource Officer (Seaside Heights School District)

2024 EQUALIZATION TABLE, COUNTY OF OCEAN

Section 54:3-18 of the Revised Statutes, as amended, requires the County Board of Taxation to complete its equalization of the property in the several taxing districts before the tenth day of March. Pursuant to Section 54:3-19 of the Revised Statutes, as amended, one certified copy of such equalization table, as confirmed, shall be transmitted to each of the following: one to the Director of the Division of Taxation, one to the Tax Court, and one to each taxing district in the county. We hereby certify this seventh day of March, 2024, that the table below reflects those items required to be set forth under R.S. 54:3-17.

COUNTY PERCENTAGE LEVEL OF TAXABLE VALUE OF REAL PROPERTY - 100%

Attest: Chelsea Skuby, County Tax Administrator

Glenn Harrison, Esq. | Lisa Hodgson Henson

Benjamin H. Mabie, III, Esq. | Robert Kirwan, Vice President

Nicholas C. Montenegro, Esq., President

Code	District Number	Taxing District	1 REAL PROPERTY EXCLUSIVE OF CLASS II RAILROAD PROPERTY -A- Aggregate Assessed Value	-B- Real Property Ratio of Assessed to True Value	-C- Aggregate True Value	-D- Amount Column 1A should be Increased or Decreased	2 TAXABLE VALUE OF LOCALLY ASSESSED PERSONAL PROPERTY -A- Aggregate Assessed Value	-B- Taxable Percentage Level	-C- Aggregate True Value	-D- Aggregate Equalized Valuation	-E- Amount Col 2A Should be Increased or Decreased	District Number
E	1	BARNEGAT	2,707,085,900	65.57	4,128,543,389	1,421,457,489	-	65.57	-	-	-	1
	2	BARNEGAT LIGHT	1,063,983,700	61.27	1,736,549,208	672,565,508	-	61.27	-	-	-	2
	3	BAY HEAD	1,672,804,200	67.52	2,477,494,372	804,690,172	-	67.52	-	-	-	3
	4	BEACH HAVEN	2,188,346,100	58.61	3,733,741,853	1,545,395,753	-	58.61	-	-	-	4
	5	BEACHWOOD	829,292,300	61.77	1,342,548,648	513,256,348	-	61.77	-	-	-	5
	6	BERKELEY	5,394,444,800	62.64	8,611,821,201	3,217,376,401	-	62.64	-	-	-	6
	7	BRICK	10,575,809,000	65.34	16,185,811,142	5,610,002,142	-	65.34	-	-	-	7
E	8	TOMS RIVER	20,440,183,400	85.07	24,027,487,246	3,587,303,846	-	85.07	-	-	-	8
	9	EAGLESWOOD	240,217,100	75.58	317,831,569	77,614,469	-	75.58	-	-	-	9
	10	HARVEY CEDARS	1,347,808,200	63.47	2,123,535,844	775,727,644	-	63.47	-	-	-	10
	11	ISLAND HEIGHTS	381,684,600	73.03	522,640,833	140,956,233	-	73.03	-	-	-	11
	12	JACKSON	7,226,934,900	60.56	11,933,512,054	4,706,577,154	-	60.56	-	-	-	12
E	13	LACEY	4,029,146,600	70.37	5,725,659,514	1,696,512,914	-	70.37	-	-	-	13
	14	LAKEHURST	234,093,100	101.55	230,520,039	(3,573,061)	-	100.00	-	-	-	14
E	15	LAKEWOOD	11,147,557,300	60.73	18,355,931,665	7,208,374,365	-	60.73	-	-	-	15
	16	LAVALLETTE	2,433,410,400	68.41	3,557,097,500	1,123,687,100	-	68.41	-	-	-	16
	17	LITTLE EGG HARBOR	2,389,822,300	64.35	3,713,787,568	1,323,965,268	-	64.35	-	-	-	17
	18	LONG BEACH	10,879,714,400	74.56	14,591,891,631	3,712,177,231	-	74.56	-	-	-	18
E	19	MANCHESTER	4,261,814,800	64.93	6,563,706,761	2,301,891,961	-	64.93	-	-	-	19
	20	MANTOLOKING	1,561,463,400	63.73	2,450,123,019	888,659,619	-	63.73	-	-	-	20
r	21	OCEAN	2,292,331,200	104.30	2,197,824,736	(94,506,464)	-	100.00	-	-	-	21
r	22	OCEAN GATE	455,027,800	107.25	424,268,345	(30,759,455)	-	100.00	-	-	-	22
	23	PINE BEACH	384,807,400	90.03	427,421,304	42,613,904	-	90.03	-	-	-	23
E	24	PLUMSTED	786,668,900	67.02	1,173,782,304	387,113,404	-	67.02	-	-	-	24
E	25	POINT PLEASANT	3,391,867,700	65.74	5,159,518,862	1,767,651,162	-	65.74	-	-	-	25
	26	PT PLEASANT BEACH	2,074,113,600	66.14	3,135,944,360	1,061,830,760	-	66.14	-	-	-	26
	27	SEASIDE HEIGHTS	696,026,000	61.17	1,137,855,158	441,829,158	-	61.17	-	-	-	27
	28	SEASIDE PARK	1,173,398,000	69.41	1,690,531,624	517,133,624	-	69.41	-	-	-	28
	29	SHIP BOTTOM	1,454,201,700	61.58	2,361,483,761	907,282,061	-	61.58	-	-	-	29
	30	SO TOMS RIVER	230,462,800	66.56	346,248,197	115,785,397	-	66.56	-	-	-	30
E	31	STAFFORD	4,483,425,800	60.96	7,354,701,115	2,871,275,315	-	60.96	-	-	-	31
	32	SURF CITY	2,057,504,600	65.36	3,147,956,854	1,090,452,254	-	65.36	-	-	-	32
	33	TUCKERTON	441,493,200	67.60	653,096,450	211,603,250	-	67.60	-	-	-	33
		TOTAL	110,926,945,200		161,540,868,126	50,613,922,926	-		-	-	-	

R = REVALUATION   r = REASSESSMENT   E = EXCLUDES SPECIAL EXEMPTIONS:

Barnegat - Fire Suppression Exemption 50,000
Lacey - Renewable Energy Exemption 48,500
Lakewood - Fire Suppression Exemption 1,795,500

Manchester - Renewable Energy Exemption 14,200
Plumsted - Pollution Control 48,600
Pt. Pleasant Boro - Fire Suppression Exemption 92,100

Stafford - Fire Suppression Exemption 387,300
Toms River - Fire Suppression Exemption 209,900

2024 ASSESSED VALUE BY CLASSIFICATION

NO.	DISTRICT	CLASS 1 VACANT LAND	CLASS 2 RESIDENTIAL	CLASS 3A FARM REGULAR	CLASS 3B FARM QUALIFIED	CLASS 4A COMMERCIAL	CLASS 4B INDUSTRIAL	CLASS 4C APARTMENT	CLASS 6 COMMUNICATION EQUIPMENT	TOTAL RATABLES	CLASS 15 TOTAL EXEMPT	TOTAL RATABLES & EXEMPT	NO.
1	BARNEGAT	61,545,900	2,445,980,300	4,842,400	299,400	159,272,600	2,686,200	32,459,100	-	2,707,085,900	259,029,400	2,966,115,300	1
2	BARNEGAT LIGHT	27,001,900	997,450,300	-	-	38,374,700	-	1,156,800	-	1,063,983,700	130,424,700	1,194,408,400	2
3	BAY HEAD	24,481,700	1,584,274,500	-	-	62,901,700	-	1,146,300	-	1,672,804,200	164,234,400	1,837,038,600	3
4	BEACH HAVEN	41,086,100	2,009,940,900	-	-	123,181,200	-	14,137,900	-	2,188,346,100	68,930,300	2,257,276,400	4
5	BEACHWOOD	5,231,200	784,373,800	-	-	37,762,100	212,200	1,713,000	-	829,292,300	118,190,500	947,482,800	5
6	BERKELEY	107,158,500	4,920,162,100	-	11,600	275,145,900	26,416,900	65,549,800	-	5,394,444,800	1,340,749,800	6,735,194,600	6
7	BRICK	137,044,800	9,306,001,700	-	-	979,261,000	22,148,600	131,352,900	-	10,575,809,000	760,813,700	11,336,622,700	7
8	TOMS RIVER	308,471,500	17,203,129,400	4,288,800	76,600	2,357,756,200	95,701,900	470,759,000	-	20,440,183,400	1,297,435,800	21,737,619,200	8
9	EAGLESWOOD	20,885,600	183,113,600	1,169,800	59,800	30,397,200	4,271,900	319,200	-	240,217,100	35,233,800	275,450,900	9
10	HARVEY CEDARS	28,757,200	1,303,941,700	-	-	15,109,300	-	-	-	1,347,808,200	47,598,600	1,395,406,800	10
11	ISLAND HEIGHTS	7,647,900	348,211,800	-	-	25,325,500	-	499,400	-	381,684,600	36,437,200	418,121,800	11
12	JACKSON	232,729,500	5,999,035,200	22,479,100	1,136,300	736,245,100	45,660,200	189,649,500	-	7,226,934,900	565,829,700	7,792,764,600	12
13	LACEY	68,751,200	3,475,707,300	3,087,500	43,600	308,263,800	168,534,200	4,759,000	-	4,029,146,600	422,825,900	4,451,972,500	13
14	LAKEHURST	2,357,500	175,655,600	-	-	49,956,600	-	6,123,400	-	234,093,100	88,065,600	322,158,700	14
15	LAKEWOOD	459,894,500	8,281,952,800	2,426,900	55,100	1,172,172,500	768,321,300	462,734,200	-	11,147,557,300	2,615,987,400	13,763,544,700	15
16	LAVALLETTE	28,872,200	2,353,463,100	-	-	49,235,400	-	1,839,700	-	2,433,410,400	66,303,600	2,499,714,000	16
17	LITTLE EGG HARBOR	59,429,500	2,153,413,600	1,159,300	91,700	172,301,600	542,900	2,883,700	-	2,389,822,300	217,681,100	2,607,503,400	17
18	LONG BEACH	223,609,700	10,519,993,100	-	-	134,246,600	-	1,865,000	-	10,879,714,400	125,537,600	11,005,252,000	18
19	MANCHESTER	82,869,400	3,372,595,400	5,721,300	634,000	374,262,100	35,254,700	390,477,900	-	4,261,814,800	1,340,975,100	5,602,789,900	19
20	MANTOLOKING	69,324,400	1,481,635,000	-	-	10,504,000	-	-	-	1,561,463,400	12,601,100	1,574,064,500	20
21	OCEAN (r)	46,045,900	2,104,474,900	6,770,400	68,800	133,196,200	1,775,000	-	-	2,292,331,200	196,326,600	2,488,657,800	21
22	OCEAN GATE (r)	4,254,600	436,688,300	-	-	9,773,400	-	4,311,500	-	455,027,800	30,955,800	485,983,600	22
23	PINE BEACH	2,111,200	368,710,000	-	-	12,366,100	-	1,620,100	-	384,807,400	30,258,400	415,065,800	23
24	PLUMSTED	14,384,200	676,724,600	36,683,600	1,680,200	43,327,900	10,905,200	2,963,200	-	786,668,900	305,706,000	1,092,374,900	24
25	PT. PLEASANT BORO	21,198,100	3,103,498,400	-	-	240,810,300	-	26,360,900	-	3,391,867,700	177,118,100	3,568,985,800	25
26	PT. PLEASANT BEACH	58,319,700	1,677,465,200	-	-	325,608,700	-	12,720,000	-	2,074,113,600	116,863,000	2,190,976,600	26
27	SEASIDE HEIGHTS	25,019,300	473,558,700	-	-	167,789,800	-	29,658,200	-	696,026,000	82,479,000	778,505,000	27
28	SEASIDE PARK	18,751,500	1,114,826,500	-	-	32,688,400	-	7,131,600	-	1,173,398,000	182,193,500	1,355,591,500	28
29	SHIP BOTTOM	20,700,000	1,296,563,000	-	-	133,789,300	-	3,149,400	-	1,454,201,700	88,415,400	1,542,617,100	29
30	S. TOMS RIVER	3,269,600	190,094,800	-	-	36,823,800	274,600	-	-	230,462,800	21,451,200	251,914,000	30
31	STAFFORD	49,733,100	3,884,428,900	1,298,800	55,200	534,517,300	471,400	12,921,100	-	4,483,425,800	430,768,600	4,914,194,400	31
32	SURF CITY	30,198,300	1,950,880,400	-	-	76,425,900	-	-	-	2,057,504,600	64,109,400	2,121,614,000	32
33	TUCKERTON	9,696,300	360,425,900	-	3,000	42,390,300	-	28,977,700	-	441,493,200	44,140,700	485,633,900	33
	Totals	2,300,832,000	96,538,370,800	89,927,900	4,215,300	8,901,182,500	1,183,177,200	1,909,239,500	-	110,926,945,200	11,485,671,000	122,412,616,200	

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2023 ABSTRACT OF RATABLES FOR THE COUNTY OF OCEAN

NO.	TAXING DISTRICTS	1 TAXABLE VALUE (A) LAND	1 TAXABLE VALUE (B) IMPROVEMENTS (INCLUDES PARTIAL EXEMPTIONS & ABATEMENTS)	2 TAXABLE VALUE OF LAND AND IMPROVEMENTS (COL 1A +1B)	3 TOTAL TAXABLE VALUE OF PARTIAL EXEMPTIONS & ABATEMENTS (ASSESSED VAL)	4 NET TAXABLE VALUE OF LAND & IMPROVEMENTS (COL 2 - 3)	5 TAXABLE VALUE COMMUNICATION EQUIPMENT c 138, L 1966	6 NET TAXABLE VALUE (COL 4 + 5)	NO.
1	BARNEGAT	1,028,106,400	1,631,455,500	2,659,561,900	50,000	2,659,511,900	0	2,659,511,900	1
2	BARNEGAT LIGHT	665,013,200	387,277,200	1,052,290,400	0	1,052,290,400	0	1,052,290,400	2
3	BAY HEAD	1,130,386,500	529,169,500	1,659,556,000	0	1,659,556,000	0	1,659,556,000	3
4	BEACH HAVEN	1,571,745,500	591,877,100	2,163,622,600	0	2,163,622,600	0	2,163,622,600	4
5	BEACHWOOD	317,912,900	508,275,900	826,188,800	0	826,188,800	0	826,188,800	5
6	BERKELEY	2,239,198,225	3,104,146,775	5,343,345,000	0	5,343,345,000	5,408,700	5,348,753,700	6
7	BRICK	5,446,348,200	5,094,839,200	10,541,187,400	0	10,541,187,400	9,631,200	10,550,818,600	7
8	TOMS RIVER	8,748,117,600	11,565,646,800	20,313,764,400	209,900	20,313,554,500	30,058,600	20,343,613,100	8
9	EAGLESWOOD	116,441,300	120,700,500	237,141,800	0	237,141,800	0	237,141,800	9
10	HARVEY CEDARS	895,332,200	430,980,900	1,326,313,100	0	1,326,313,100	0	1,326,313,100	10
11	ISLAND HEIGHTS	190,798,400	185,555,200	376,353,600	0	376,353,600	0	376,353,600	11
12	JACKSON	2,496,750,650	4,557,396,250	7,054,146,900	0	7,054,146,900	0	7,054,146,900	12
13	LACEY	1,682,265,100	2,325,249,700	4,007,514,800	48,500	4,007,466,300	0	4,007,466,300	13
14	LAKEHURST (r)	70,033,000	162,583,000	232,616,000	0	232,616,000	0	232,616,000	14
15	LAKEWOOD	4,173,895,900	6,717,226,300	10,891,122,200	1,795,500	10,889,326,700	0	10,889,326,700	15
16	LAVALLETTE	1,626,200,000	781,868,500	2,408,068,500	0	2,408,068,500	0	2,408,068,500	16
17	LITTLE EGG HARBOR	897,819,069	1,473,264,029	2,371,083,098	0	2,371,083,098	0	2,371,083,098	17
18	LONG BEACH	6,908,384,000	3,789,653,300	10,698,037,300	0	10,698,037,300	0	10,698,037,300	18
19	MANCHESTER	1,305,641,900	2,954,015,100	4,259,657,000	14,200	4,259,642,800	4,412,800	4,264,055,600	19
20	MANTOLOKING	893,753,000	652,202,400	1,545,955,400	0	1,545,955,400	0	1,545,955,400	20
21	OCEAN	566,080,700	787,923,400	1,354,004,100	0	1,354,004,100	0	1,354,004,100	21
22	OCEAN GATE	90,388,900	138,666,000	229,054,900	0	229,054,900	0	229,054,900	22
23	PINE BEACH (r)	151,522,500	231,486,200	383,008,700	0	383,008,700	0	383,008,700	23
24	PLUMSTED	330,276,900	454,051,500	784,328,400	60,600	784,267,800	0	784,267,800	24
25	PT. PLEASANT BORO	1,906,401,300	1,464,132,900	3,370,534,200	92,100	3,370,442,100	0	3,370,442,100	25
26	PT. PLEASANT BEACH	1,405,275,200	658,042,500	2,063,317,700	0	2,063,317,700	0	2,063,317,700	26
27	SEASIDE HEIGHTS	367,740,800	316,649,400	684,390,200	0	684,390,200	0	684,390,200	27
28	SEASIDE PARK	833,628,500	332,900,500	1,166,529,000	0	1,166,529,000	0	1,166,529,000	28
29	SHIP BOTTOM	840,597,400	597,353,200	1,437,950,600	0	1,437,950,600	195,900	1,438,146,500	29
30	S. TOMS RIVER	87,181,100	142,614,500	229,795,600	0	229,795,600	0	229,795,600	30
31	STAFFORD	1,712,271,700	2,712,151,100	4,424,422,800	387,300	4,424,035,500	0	4,424,035,500	31
32	SURF CITY	1,269,285,800	753,888,400	2,023,174,200	0	2,023,174,200	916,900	2,024,091,100	32
33	TUCKERTON	156,674,600	283,422,900	440,097,500	0	440,097,500	0	440,097,500	33
	COUNTY TOTALS	52,121,468,444	56,436,665,654	108,558,134,098	2,658,100	108,555,475,998	50,624,100	108,606,100,098	

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2023 BREAKDOWN OF GENERAL TAX RATE

NO.	DISTRICT	COUNTY RATE	LIBRARY RATE	HEALTH RATE	OPEN SPACE RATE	DISTRICT SCHOOL RATE	REGIONAL SCHOOL RATE	CONSOL. SCHOOL RATE	MUNICIPAL PURPOSE RATE	MUNICIPAL OPEN SPACE	MUNICIPAL LIBRARY RATE	GENERAL TAX RATE	EFFECTIVE TAX RATE	NO.
1	BARNEGAT	$0.406	$0.039	$0.022	$0.016	$1.457	$0.000	$0.000	$0.961	$0.010	$0.000	$2.911	$2.166	1
2	BARNEGAT LIGHT	0.384	0.037	0.000	0.015	0.000	0.155	0.044	0.246	0.010	0.000	0.891	0.699	2
3	BAY HEAD	0.402	0.038	0.022	0.016	0.233	0.000	0.000	0.260	0.000	0.000	0.971	0.730	3
4	BEACH HAVEN	0.445	0.000	0.000	0.018	0.098	0.209	0.000	0.393	0.000	0.048	1.211	0.822	4
5	BEACHWOOD	0.435	0.041	0.024	0.017	0.000	1.137	0.000	1.087	0.000	0.000	2.741	1.905	5
6	BERKELEY	0.433	0.041	0.024	0.017	0.591	0.499	0.000	0.705	0.010	0.000	2.320	1.617	6
7	BRICK	0.414	0.039	0.023	0.017	1.141	0.000	0.000	0.763	0.010	0.000	2.407	1.754	7
8	TOMS RIVER	0.322	0.030	0.018	0.013	0.000	0.846	0.000	0.437	0.015	0.000	1.681	1.575	8
9	EAGLESWOOD	0.371	0.035	0.021	0.015	1.211	0.646	0.000	0.443	0.000	0.000	2.742	2.232	9
10	HARVEY CEDARS	0.389	0.037	0.000	0.016	0.000	0.192	0.044	0.295	0.010	0.000	0.983	0.762	10
11	ISLAND HEIGHTS	0.390	0.037	0.022	0.016	0.673	0.373	0.000	0.559	0.000	0.000	2.070	1.601	11
12	JACKSON	0.437	0.042	0.024	0.017	1.420	0.000	0.000	0.501	0.030	0.000	2.471	1.709	12
13	LACEY	0.390	0.037	0.021	0.016	1.398	0.000	0.000	0.507	0.000	0.000	2.369	1.829	13
14	LAKEHURST (r)	0.283	0.027	0.016	0.011	0.610	0.000	0.000	1.181	0.000	0.000	2.128	2.274	14
15	LAKEWOOD	0.427	0.040	0.023	0.017	1.030	0.000	0.000	0.727	0.000	0.000	2.264	1.600	15
16	LAVALLETTE	0.399	0.038	0.022	0.016	0.178	0.000	0.000	0.265	0.000	0.000	0.918	0.695	16
17	LITTLE EGG HARBOR	0.417	0.039	0.023	0.017	0.628	0.764	0.000	0.873	0.010	0.000	2.771	2.004	17
18	LONG BEACH	0.372	0.035	0.000	0.015	0.000	0.210	0.042	0.203	0.010	0.000	0.887	0.720	18
19	MANCHESTER	0.406	0.039	0.022	0.016	1.232	0.000	0.000	0.605	0.010	0.000	2.330	1.734	19
20	MANTOLOKING	0.422	0.040	0.023	0.017	0.016	0.000	0.000	0.298	0.000	0.000	0.816	0.584	20
21	OCEAN	0.415	0.039	0.023	0.017	1.038	0.000	0.000	0.761	0.030	0.000	2.323	1.689	21
22	OCEAN GATE	0.449	0.042	0.025	0.018	0.915	0.534	0.000	1.036	0.000	0.000	3.019	2.031	22
23	PINE BEACH (r)	0.302	0.029	0.017	0.012	0.000	0.794	0.000	0.600	0.000	0.000	1.754	1.752	23
24	PLUMSTED	0.420	0.040	0.023	0.017	1.758	0.000	0.000	0.317	0.020	0.000	2.595	1.866	24
25	PT. PLEASANT BORO	0.411	0.039	0.023	0.016	1.214	0.000	0.000	0.481	0.002	0.000	2.186	1.606	25
26	PT. PLEASANT BEACH	0.406	0.039	0.022	0.016	0.709	0.000	0.000	0.464	0.010	0.000	1.666	1.240	26
27	SEASIDE HEIGHTS	0.420	0.040	0.023	0.017	0.586	0.449	0.000	1.095	0.000	0.000	2.630	1.890	27
28	SEASIDE PARK	0.390	0.037	0.021	0.016	0.049	0.508	0.000	0.588	0.000	0.000	1.609	1.248	28
29	SHIP BOTTOM	0.428	0.041	0.000	0.017	0.000	0.230	0.048	0.385	0.000	0.000	1.149	0.810	29
30	S. TOMS RIVER	0.398	0.038	0.022	0.016	0.000	1.031	0.000	1.665	0.000	0.000	3.170	2.405	30
31	STAFFORD	0.451	0.043	0.025	0.018	0.731	0.233	0.000	0.948	0.010	0.000	2.459	1.648	31
32	SURF CITY	0.400	0.038	0.000	0.016	0.000	0.271	0.045	0.235	0.000	0.000	1.005	0.758	32
33	TUCKERTON	0.389	0.037	0.021	0.015	0.769	0.698	0.000	0.893	0.000	0.000	2.822	2.192	33

R - Revaluation, r - Reassessment

RESOLUTION NO. 24-133

RESOLUTION OF THE BOROUGH OF SEASIDE HEIGHTS, COUNTY OF OCEAN, STATE OF NEW JERSEY, AUTHORIZING THE FILING OF A NOTICE OF INTENT AND APPLICATION FOR TRANSITIONAL AID

WHEREAS, after losing substantial property tax ratables and experiencing large operating deficits in the water-sewer utility following Superstorm Sandy, the State of New Jersey, through the Department of Community Affairs, Division of Local Government Services, awarded the Borough of Seaside Height an essential services grant in 2014 and 2015, and transitional aid in 2016, 2017, 2018, 2019, 2020, 2021, 2022, and 2023; and

WHEREAS, the essential services grant awards were \$2,905,000 in 2014 and \$2,178,750 in 2015; and the transitional aid grants were \$750,000 in 2016; \$1,400,000 in 2017; \$1,190,000 in 2018; \$1,011,500 in 2019; \$1,011,500 + \$1,000,000 supplemental funding for building demolitions in 2020; \$859,775 + \$2,950,000 supplemental funding for various capital projects in 2021; \$730,809 + \$1,000,000 supplemental funding for camera security equipment in 2022; and \$621,817 in 2023; and

WHEREAS, in large measure, the grant funds have been used to offset lost revenues in the budget and fund salaries for essential services, including public safety salaries; and

WHEREAS, the "essential services grant program" is no longer available to Sandy affected municipalities and schools; and

WHEREAS, ratable growth has been increasing very slowly; and

WHEREAS, ratable growth was also negatively affected by numerous large property tax appeal judgments; and

WHEREAS, no new revenue sources are available at this point in time and existing non-tax revenue is insufficient to offset the property tax losses resulting from insufficient ratable growth; and

WHEREAS, Borough officials and Borough consultants have concluded that it is necessary to seek transitional aid from the State of New Jersey in order to balance the budget and prevent public service cuts, that will likely occur in the absence of receiving transitional aid or some other aid that would replace the millions of dollars in grant funding that was used in the 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, and 2023 municipal budgets for essential services.

NOW, THEREFORE, BE IT RESOLVED, by the Borough Council of the Borough of Seaside Heights, County of Ocean, State of New Jersey, that:

1. The Borough of Seaside Heights is incapable of meeting its obligations and managing its finances without special State assistance, oversight and intervention; and

2. The Borough of Seaside Heights agrees to submit to broad State controls over hiring, procurement, and other matters; and

3. The Borough of Seaside Heights will perform reasonable revaluations or reassessments of property as required by law; and

5. The Borough of Seaside Heights will submit to such additional fiscal control measures as may be directed by the Director of the Division of Local Government Services; and

6. The Borough of Seaside Heights will take such steps that may be required in order to be eligible for transitional aid; and

7. The Borough of Seaside Heights acknowledges and agrees that upon submission of the transitional aid application, State oversight shall begin immediately and will be terminated only upon one of the following conditions: a.) the application for aid is withdrawn; b.) notice is received that no award of funds will be provided in CY 2024; or c.) supervision is memorialized pursuant to the terms of an MOU executed as a condition of grant award; and

8. The Borough Administrator, Chief Financial Officer, Mayor, and Council President are authorized to submit to the Director of the Division of Local Services a "Notice of Intent to Apply" and Transitional Aid application and such documents that are required as part of the application process and any additional documents and information requested by the Director; and

9. Copies of this resolution shall be provided to the Director of the Division of Local Government Services; all Borough department heads and supervisors; and all union shop stewards.

CERTIFICATION

I, Diane B. Stabley, RMC, do hereby certify that the foregoing is a true copy of a resolution adopted by the Borough Council of the Borough of Seaside Heights at a meeting held on the **3rd day of April, 2024.**

DIANE B. STABLEY, RMC
Borough Clerk
Borough of Seaside Heights