



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**  Adopted

**Municode:**  **Filename:**

**Website:**

**Phone Number:**

**Mailing Address:**

Email the UFB if not using Outlook

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Patrick		Rosenello	12/31/2017	prosenello@northwildwood.com

**Chief Administrative Officer**

Kevin	M	Yecco		kyecco@northwildwood.com
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**Chief Financial Officer**

Todd	N	Burkey		tburkey@northwildwood.com
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**Municipal Clerk**

W	Scott	Jett		sjett@northwildwood.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Kellyann		Tolomeo	12/31/2017	
Joseph	V	Rullo	12/31/2015	
Salvatore		Zampirri	12/31/2016	
James	F	Kane	12/31/2015	
Margaret		Bishop	12/31/2016	
Dave		Delconte	12/31/2017	
Edwin		Koehler	12/31/2015	

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2014 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	0.625	\$16,976,067.18	56.88%	\$1,992.90
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	0.233	\$6,312,709.00	21.15%	\$742.95
Regional School District			0.00%	\$0.00
County Purposes	0.204	\$5,527,268.25	18.52%	\$650.48
County Library	0.029	\$764,906.45	2.56%	\$92.47
County Board of Health			0.00%	\$0.00
County Open Space	0.010	\$263,285.11	0.88%	\$31.89
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2014 Budget)</b>	<b>1.101</b>	<b>\$29,844,235.99</b>	<b>100.00%</b>	<b>\$3,510.69</b>

Total Taxable Valuation as of	October 1, 2014	<u>\$2,694,567,728.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$318,864.00</u>

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.625	0.643	2.94%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$16,976,067.18	\$17,337,714.92	2.13%	\$361,647.74

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,992.90	\$2,051.57	2.94%	\$58.67

Sheet UFB-1

### Current Year 2015 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$17,337,714.92
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	\$55,000.00
Local School District	ESTIMATED	\$6,500,000.00
Regional School District		
County Purposes	ESTIMATED	\$6,770,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$30,662,714.92</b>
Revenue Anticipated, Excluding Tax Levy		10,005,482.94
Budget Appropriations, before Reserve for Uncollected Taxes		26,837,263.06
<b>Total Non-Municipal Tax Levy</b>		<b>\$13,325,000.00</b>
Amount to be Raised by Taxes - Before RUT		\$30,156,780.12
Reserve for Uncollected Taxes (RUT)		\$505,934.80
<b>Total Amount to be Raised by Taxes</b>		<b>\$30,662,714.92</b>
% of Tax Collections used to Calculate RUT		<u>98.35%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2014		29,779,366.54
Total Tax Levy, CY 2014		30,005,532.03
% of Taxes Collected, CY 2014		<u>99.25%</u>
Delinquent Taxes - December 31, 2014		<u>\$14,565.08</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	2.40%	\$60,000.00	\$2,500,000.00	\$2,560,000.00	\$2,560,000.00							
08	Local Revenue	-3.95%	(\$259,898.87)	\$6,574,898.87	\$6,315,000.00	\$6,315,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$442,027.00	\$442,027.00	\$442,027.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<b>Special Revenue Items w/ Prior Written Consent</b>													
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	-70.25%	(\$137,152.33)	\$195,244.18	\$58,091.85	\$58,091.85							
08	Other Special Items	170.39%	\$397,236.50	\$233,127.59	\$630,364.09	\$630,364.09							
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00		\$0.00								
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-0.12%	(\$20,875.01)	\$17,358,589.93	\$17,337,714.92	\$17,337,714.92							
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								
	<b>Total</b>	<b>0.14%</b>	<b>\$39,310.29</b>	<b>\$27,303,887.57</b>	<b>\$27,343,197.86</b>	<b>\$27,343,197.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

FCOA	Budgeted Full-Time	Positions Part-Time	% 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	Utility	Utility	Utility	Utility	Utility	Utility
20			1.39%	\$23,428.70	\$1,689,657.32	\$1,713,086.02	\$1,713,086.02								
21			13.41%	\$12,581.05	\$93,802.72	\$106,383.77	\$106,383.77								
22			8.78%	\$7,286.01	\$83,001.37	\$90,287.38	\$90,287.38								
23			1.08%	\$36,577.40	\$3,390,007.92	\$3,426,585.32	\$3,426,585.32								
25			3.54%	\$179,711.75	\$5,073,271.25	\$5,252,983.00	\$5,252,983.00								
26			3.26%	\$86,871.99	\$2,662,460.93	\$2,749,332.92	\$2,749,332.92								
27			2.32%	\$769.00	\$33,078.00	\$33,847.00	\$33,847.00								
28			10.31%	\$92,958.43	\$901,296.28	\$994,254.71	\$994,254.71								
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30			-45.43%	(\$134,802.33)	\$296,734.18	\$161,931.85	\$102,300.00	\$59,631.85							
31			-2.43%	(\$112,152.00)	\$4,612,476.00	\$4,500,324.00	\$4,500,324.00								
32			0.00%	\$0.00	\$310,000.00	\$310,000.00	\$310,000.00								
35			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36			-1.88%	(\$30,030.00)	\$1,596,217.00	\$1,566,187.00	\$1,566,187.00								
37			-100.00%	(\$850,000.00)	\$850,000.00	\$0.00	\$0.00								
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43			2.14%	\$4,923.27	\$229,586.07	\$234,509.34	\$234,509.34								
44			0.00%	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00								
45			10.28%	\$473,199.36	\$4,603,851.39	\$5,077,050.75	\$5,077,050.75								
46			1359.70%	\$437,801.63	\$32,198.37	\$470,000.00	\$470,000.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			-0.80%	(\$4,083.34)	\$510,018.14	\$505,934.80	\$505,934.80								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	0.00	0.00	0.83%	\$225,040.92	\$27,118,156.94	\$27,343,197.86	\$27,283,566.01	\$59,631.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	135	\$35,770,700.00	1.33%	15A Public Schools	1	\$16,856,000.00	8.20%
2 Residential	7,419	\$2,365,649,100.00	87.79%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	99	\$144,503,200.00	70.29%
4A Commercial	225	\$256,223,900.00	9.51%	15D Church and Charities	21	\$33,832,600.00	16.46%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments	67	\$36,454,200.00	1.35%	15F Other Exempt	22	\$10,403,600.00	5.06%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$469,828.00	0.02%				
<b>Total</b>	<b>7,847</b>	<b>\$2,694,567,728.00</b>	<b>100.00%</b>	<b>Total</b>	<b>143</b>	<b>\$205,595,400.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value		106.55%		Percentage of Exempt vs. Non-Exempt Properties		1.79%	
Equalized Valuation, Taxable Properties		\$2,528,923,254.81					
Total # of property tax appeals filed in 2014		County Tax Board 200.00					
		State Tax Court 10.00					
Number of 2014 County Tax Board decisions appealed to Tax Court		3.00					
Number of pending property tax appeals in State Tax Court		6.00					
Amount paid out by municipality for tax appeals in 2014		\$269,925.64					

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 2014 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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		8.00	176,262.70	\$104,787.59		\$6,043.54	\$57,415.32	\$8,016.25
Supervisory Staff (Department Heads & Managers)	7.00	2.00	835,897.46	\$552,835.00		\$65,897.93	\$174,872.65	\$42,291.88
Police Officers (Including Superior Officers)	29.00	54.00	3,986,009.82	\$2,579,373.84	\$330,275.00	\$498,085.78	\$380,953.10	\$197,322.10
Fire Fighters (Including Superior Officers)	11.00	20.00	1,735,665.40	\$1,098,187.48	\$91,000.00	\$222,087.20	\$240,379.38	\$84,011.34
All Other Union Employees not listed above	19.00		1,240,713.36	\$810,840.18	\$25,000.00	\$96,652.15	\$246,191.76	\$62,029.27
All Other Non-Union Employees not listed above	38.00	110.00	3,651,355.62	\$2,569,231.89	\$32,500.00	\$205,843.13	\$647,234.36	\$196,546.24
<b>Totals</b>	<b>104.00</b>	<b>194.00</b>	<b>11,625,904.36</b>	<b>\$7,715,255.98</b>	<b>\$478,775.00</b>	<b>\$1,094,609.73</b>	<b>\$1,747,046.57</b>	<b>\$590,217.08</b>

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

**YES**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>			
Single Coverage	40.00	\$11,116.68	\$444,667.20
Parent & Child	10.00	\$19,232.76	\$192,327.60
Employee & Spouse (or Partner)	21.00	\$22,544.88	\$473,442.48
Family	30.00	\$29,922.24	\$897,667.20
Employee Cost Sharing Contribution (enter as negative - )			(\$318,473.23)
<b>Subtotal</b>	<b>101.00</b>	<b>\$82,816.56</b>	<b>\$1,689,631.25</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>			
Single Coverage	1	\$11,116.68	\$11,116.68
Parent & Child	1	\$19,232.76	\$19,232.76
Employee & Spouse (or Partner)			\$0.00
Family	1	\$29,922.24	\$29,922.24
Employee Cost Sharing Contribution (enter as negative - )			(\$2,856.36)
<b>Subtotal</b>	<b>3.00</b>	<b>\$60,271.68</b>	<b>\$57,415.32</b>
<b>Retirees - Health Benefits - Annual Cost</b>			
Single Coverage	3	\$14,353.32	\$43,059.96
Parent & Child	1	\$20,661.36	\$20,661.36
Employee & Spouse (or Partner)	1	\$31,661.36	\$31,661.36
Family	12	\$35,703.84	\$428,446.08
Employee Cost Sharing Contribution (enter as negative - )			
<b>Subtotal</b>	<b>17.00</b>	<b>\$102,379.88</b>	<b>\$523,828.76</b>
<b>GRAND TOTAL</b>	<b>121.00</b>	<b>\$245,468.12</b>	<b>\$2,270,875.33</b>

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)?**

**NO**



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

	Gross Debt		Net Debt	Current Year				2016 Budget	2017 Budget	All Additional Future Years' Budgets
	Debt	Deductions		Budget	Budget	Budget	Budget			
Local School Debt	\$910,000.00	\$910,000.00	\$0.00							
Regional School Debt			\$0.00							
Utility Fund Debt			\$0.00							
0			\$0.00							
0			\$0.00							
0			\$0.00							
0			\$0.00							
0			\$0.00							
0			\$0.00							
<b>Municipal Purposes</b>										
Debt Authorized	\$14,628,638.17		\$14,628,638.17							
Notes Outstanding	\$10,000,000.00	\$33,365.52	\$9,966,634.48							
Bonds Outstanding	\$23,140,000.00		\$23,140,000.00							
Loans and Other Debt	\$12,106,527.13	\$210,507.00	\$11,896,020.13							
<b>Total (Current Year)</b>	<b>\$60,785,165.30</b>	<b>\$1,153,872.52</b>	<b>\$59,631,292.78</b>							
Population (2010 census)	<u>4,041</u>									
Per Capita Gross Debt	<u>\$15,042.11</u>									
Per Capita Net Debt	<u>\$14,756.57</u>									
3 Yr. Average Property Valuation		<u>\$2,641,600,212.00</u>								
Net Debt as % of 3 Year Avg Property Valuation		<u>2.26%</u>								
Utility Fund - Principal										
Utility Fund - Interest										
Bond Anticipation Notes - Principal				\$290,000.00						
Bond Anticipation Notes - Interest				\$114,804.17						
Bonds - Principal				\$2,620,000.00						
Bonds - Interest				\$767,245.00						
Loans & Other Debt - Principal				\$721,382.61						
Loans & Other Debt - Interest				\$563,614.97						
<b>Total</b>				<b>\$5,077,046.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
Total Principal				\$3,631,382.61	\$0.00	\$0.00	\$0.00	\$0.00		
Total Interest				\$1,445,664.14	\$0.00	\$0.00	\$0.00	\$0.00		
% of Total Current Year Budget				18.57%						
<b>Description</b>	<b>Debt Not Listed Above</b>									
Total Guarantees - Governmental										
Total Guarantees - Other										
Total Capital/Equipment Leases										
Total Other										
<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>							
Rating		AA-								
Year of Last Rating		2014								
<b>Mark "X" if Municipality has no bond rating</b>										





**USER FRIENDLY BUDGET SECTION - Notes**

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