



# State of New Jersey Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 0507 North Wildwood City - County of Cape May

Adopted

Municode: 0507

Filename: 0507\_fba\_2018.xlsm

Website: www.northwildwood.com

Phone Number:

609-522-2030

Mailing Address:

901 Atlantic Ave

Email the UFB if not using Outlook

Municipality: North Wildwood State: NJ Zip: 08260

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Patrick		Rosenello	12/31/2021	

## Chief Administrative Officer

Kevin	M	Yecco		
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## Chief Financial Officer

Todd	N	Burkey		
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## Municipal Clerk

W	Scott	Jett		
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## Registered Municipal Accountant

Leon	P	Costello		
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kellyann		Tolomeo	12/31/2020	
Joseph	V	Rullo	12/31/2018	
Salvatore		Zampirri	12/31/2019	
James	F	Kane	12/31/2018	
Margaret		Bishop	12/31/2019	
David		DelConte	12/31/2020	
Edwin		Koehler	12/31/2019	



# **USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2018 Budget						
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy				
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact							
Municipal Purpose Tax	0.708	\$18,266,159.56	57.05%	\$2,162.00	Municipal Purpose Tax	ESTIMATED	\$18,612,110.24				
Municipal Library			0.00%	\$0.00	Municipal Library						
Municipal Open Space			0.00%	\$0.00	Municipal Open Space						
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)						
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)	ESTIMATED	\$55,000.00				
Local School District	0.273	\$7,026,668.00	21.95%	\$833.65	Local School District	ESTIMATED	\$7,300,000.00				
Regional School District			0.00%	\$0.00	Regional School District						
County Purposes	0.218	\$5,618,742.48	17.55%	\$665.70	County Purposes	ESTIMATED	\$5,660,000.00				
County Library	0.033	\$849,597.69	2.65%	\$100.77	County Library	ESTIMATED	\$850,000.00				
County Board of Health			0.00%	\$0.00	County Board of Health						
County Open Space	0.010	\$257,276.24	0.80%	\$30.54	County Open Space	ESTIMATED	\$260,000.00				
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)						
Total (Calendar Year 2017 Budget)					1.242	\$32,018,443.97	100.00%	\$3,792.66	Total ESTIMATED amount to be raised by taxes	\$32,737,110.24	
Total Taxable Valuation as of October 1, 2017					\$2,594,025,877.00		Revenue Anticipated, Excluding Tax Levy			10,963,430.08	
(To be used to calculate the current year tax rate)							Budget Appropriations, before Reserve for Uncollected Taxes			29,051,746.56	
Current Year Average Residential Assessment					\$305,367.00		Total Non-Municipal Tax Levy			\$14,125,000.00	
Prior Year to Current Year Comparison										Amount to be Raised by Taxes - Before RUT	\$32,213,316.48
Comparison - Municipal Purposes Tax Rate										Reserve for Uncollected Taxes (RUT)	\$523,793.76
Prior Year					Current Year					% Change (+/-)	
0.708					0.717					1.27%	
Comparison - Municipal Purposes Tax Levy										Total Amount to be Raised by Taxes	\$32,737,110.24
Prior Year					Current Year					% Change (+/-)	\$ Change (+/-)
\$18,266,159.56					\$18,612,110.24					1.89%	\$345,950.68
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)										% of Tax Collections used to Calculate RUT	98.40%
Prior Year					Current Year					% Change (+/-)	\$ Change (+/-)
\$2,162.00					\$2,189.48					1.27%	\$27.48
Tax Collections - ACTUAL as of Prior Year										If % used exceeds the actual collection % then reference the statutory exception used	
Total Tax Revenue, Collections CY 2017											
Total Tax Levy, CY 2017											
% of Taxes Collected, CY 2017											
Delinquent Taxes - December 31, 2017											

Sheet UFB-1

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	0.00%	\$0.00	\$3,000,000.00	\$3,000,000.00	\$3,000,000.00							
08	Local Revenue	-4.03%	(\$277,190.96)	\$6,881,190.96	\$6,604,000.00	\$6,604,000.00							
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	-82.90%	(\$395,240.44)	\$476,746.46	\$81,506.02	\$81,506.02							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	3.53%	\$28,523.27	\$807,373.79	\$835,897.06	\$835,897.06							
15	Receipts from Delinquent Taxes	-100.00%	(\$1,311.62)	\$1,311.62	\$0.00								
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-1.00%	(\$188,465.26)	\$18,800,575.50	\$18,612,110.24	\$18,612,110.24							
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	-2.74%	(\$833,685.01)	\$30,409,225.33	\$29,575,540.32	\$29,575,540.32	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government		3.59%	\$70,166.13	\$1,956,609.54	\$2,026,775.67	\$2,026,775.67								
21	Land-Use Administration		-9.84%	(\$11,423.59)	\$116,106.02	\$104,682.43	\$104,682.43								
22	Uniform Construction Code		18.80%	\$17,596.80	\$93,601.73	\$111,198.53	\$111,198.53								
23	Insurance		3.66%	\$112,311.53	\$3,069,934.16	\$3,182,245.69	\$3,182,245.69								
25	Public Safety		1.30%	\$73,244.62	\$5,639,840.06	\$5,713,084.68	\$5,703,079.85	\$10,004.83							
26	Public Works		8.01%	\$248,424.65	\$3,101,132.95	\$3,349,557.60	\$3,313,933.08	\$35,624.52							
27	Health and Human Services		0.00%	\$0.00	\$37,847.00	\$37,847.00	\$37,847.00								
28	Parks and Recreation		0.32%	\$3,524.63	\$1,096,404.46	\$1,099,929.09	\$1,099,929.09								
29	Education (including Library)		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified		0.00%	\$0.00	\$102,600.00	\$102,600.00	\$102,600.00								
31	Utilities and Bulk Purchases		17.07%	\$175,000.00	\$1,025,000.00	\$1,200,000.00	\$1,200,000.00								
32	Landfill / Solid Waste Disposal		-10.96%	(\$440,181.33)	\$4,015,199.00	\$3,575,017.67	\$3,539,141.00	\$35,876.67							
35	Contingency		0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures		-0.21%	(\$3,516.96)	\$1,686,197.00	\$1,682,680.04	\$1,682,680.04								
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services		0.00%	\$0.00	\$1,553.00	\$1,553.00	\$1,553.00								
43	Court and Public Defender		2.48%	\$5,140.09	\$207,424.91	\$212,565.00	\$212,565.00								
44	Capital		-57.14%	(\$400,000.00)	\$700,000.00	\$300,000.00	\$300,000.00								
45	Debt		-3.68%	(\$217,175.41)	\$5,898,660.57	\$5,681,485.16	\$5,681,485.16								
46	Deferred Charges		107.95%	\$347,825.01	\$322,199.99	\$670,025.00	\$670,025.00								
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes		1.70%	\$8,735.21	\$515,058.55	\$523,793.76	\$523,793.76								
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		0.00	0.00	-0.03%	(\$10,328.62)	\$29,585,868.94	\$29,575,540.32	\$29,492,481.30	\$83,059.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

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

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	171	\$37,363,800.00	1.44%
2 Residential	7,530	\$2,299,415,600.00	88.64%
3A/3B Farm			0.00%
4A Commercial	214	\$228,796,800.00	8.82%
4B Industrial			0.00%
4C Apartments	51	\$28,010,600.00	1.08%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$444,275.00	0.02%
Total	7,967	\$2,594,031,075.00	100.00%

Average Ratio (%), Assessed to True Value	98.83%
Equalized Valuation, Taxable Properties	\$2,624,740,539.31

Total # of property tax appeals filed in 2017	County Tax Board	68.00
	State Tax Court	3.00
Number of 2017 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 2017	\$174,707.25
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$15,109,000.00	7.39%
15B Other Schools	1	\$12,850,000.00	6.28%
15C Public Property	99	\$147,772,700.00	72.23%
15D Church and Charities	20	\$16,392,200.00	8.01%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	30	\$12,450,900.00	6.09%
Total	151	\$204,574,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	7.89%
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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 2017 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

#### Long Term Tax Exemptions

[illegible]



**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	182,318.54	\$106,908.43		\$6,814.86	\$60,416.75	\$8,178.49
Supervisory Staff (Department Heads & Managers)	8.00	2.00	1,012,426.18	\$717,614.93		\$94,608.12	\$145,305.59	\$54,897.54
Police Officers (Including Superior Officers)	28.00	54.00	4,442,972.93	\$2,798,460.00	\$268,235.80	\$610,342.60	\$551,852.34	\$214,082.19
Fire Fighters (Including Superior Officers)	15.00	24.00	2,028,584.17	\$1,279,478.00	\$95,000.00	\$291,134.73	\$265,091.37	\$97,880.07
All Other Union Employees not listed above	17.00		1,250,933.66	\$655,439.75	\$57,500.00	\$87,632.29	\$400,220.47	\$50,141.14
All Other Non-Union Employees not listed above			3,642,873.56	\$2,726,316.96	\$29,000.00	\$286,046.73	\$392,946.62	\$208,563.25
Totals	68.00	88.00	12,560,109.03	\$8,284,218.07	\$449,735.80	\$1,376,579.34	\$1,815,833.14	\$633,742.68

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	29.00	\$10,393.56	\$301,413.24	36.00	\$9,785.64	\$352,283.04
Parent & Child	11.00	\$18,993.60	\$208,929.60	8.00	\$17,516.40	\$140,131.20
Employee & Spouse (or Partner)	23.00	\$21,089.40	\$485,056.20	22.00	\$19,571.16	\$430,565.52
Family	33.00	\$28,974.96	\$956,173.68	29.00	\$27,302.04	\$791,759.16
Employee Cost Sharing Contribution (enter as negative - )			(\$306,903.03)			(\$291,826.26)
Subtotal	96.00		\$1,644,669.69	95.00		\$1,422,912.66
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$10,393.56	\$10,393.56	1	\$9,785.64	\$9,785.64
Parent & Child	1	\$18,993.60	\$18,993.60	1	\$17,516.40	\$17,516.40
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$28,974.96	\$28,974.96	1	\$27,302.04	\$27,302.04
Employee Cost Sharing Contribution (enter as negative - )			(\$2,745.37)			(\$2,691.55)
Subtotal	3.00		\$55,616.75	3.00		\$51,912.53
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$15,996.60	\$15,996.60	3	\$15,958.68	\$47,876.04
Parent & Child	2	\$22,944.84	\$45,889.68	1	\$22,342.20	\$22,342.20
Employee & Spouse (or Partner)	1	\$35,100.60	\$35,100.60	1	\$34,790.04	\$34,790.04
Family	14	\$39,775.80	\$556,861.20	14	\$39,577.56	\$554,085.84
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			
Subtotal	18.00		\$653,848.08	19.00		\$659,094.12
<b>GRAND TOTAL</b>	117.00		\$2,354,134.52	117.00		\$2,133,919.31

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**

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

**Legal basis for benefit**  
(check applicable items)

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
Mathew Gallagher, Chief of Police	393.00	\$30,480.77	X		
Richard Hass Sr, Superintendant of Recreation	239.00	\$16,125.64		X	
Dominic Mc Clain, Fire Chief	285.00	\$34,703.86	X		
Doug Ford, Buildings and Grounds Supervisor	375.00	\$16,935.86		X	
Joseph A Cavalier, Lifeguard Chief	330.00	\$13,502.40		X	
Todd N Burkey, CFO/Tax Collector	161.00	\$5,020.29		X	
William S Jett, City Clerk	112.00	\$2,711.88		X	
PBA Local 59	2150.00	\$266,332.53	X		
FMBA Local 56	1018.00	\$138,491.41	X		
Non- Union	2498.00	\$106,041.09		X	
UPSEU	876.00	\$54,038.43	X		
<b>Totals</b>	<b>8437.00</b>	<b>\$684,384.16</b>			
<b>Total Funds Reserved as of end of 2017</b>			<b>\$0.00</b>		
<b>Total Funds Appropriated in 2018</b>			<b>\$39,000.00</b>		

### UFB-9 Accumulated Absence Liability

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

Gross Debt      Deductions      Net Debt			Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt	\$365,000.00	\$365,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$610,025.00		\$610,025.00			
Notes Outstanding	\$21,605,000.00		\$21,605,000.00			
Bonds Outstanding	\$14,780,000.00	\$1,400,751.78	\$13,379,248.22			
Loans and Other Debt	\$25,800,038.99		\$25,800,038.99			
Total (Current Year)	\$63,160,063.99	\$1,765,751.78	\$61,394,312.21			
Population (2010 census)	4,041					
Per Capita Gross Debt	\$15,629.81					
Per Capita Net Debt	\$15,192.85					
3 Yr. Average Property Valuation		\$2,569,447,308.33				
Net Debt as % of 3 Year Avg Property Valuation		2.39%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal	\$290,000.00					
Bond Anticipation Notes - Interest	\$531,112.50					
Bonds - Principal	\$2,920,000.00	\$2,380,000.00	\$2,380,000.00	\$7,100,000.00		
Bonds - Interest	\$515,115.00	\$409,475.00	\$321,775.00	\$649,125.00		
Loans & Other Debt - Principal	\$802,773.30	\$3,018,950.28	\$3,095,542.98	\$49,533,891.94		
Loans & Other Debt - Interest	\$622,484.36					
Total	\$5,681,485.16	\$5,808,425.28	\$5,797,317.98	\$57,283,016.94		
Total Principal	\$4,012,773.30	\$5,398,950.28	\$5,475,542.98	\$56,633,891.94		
Total Interest	\$1,668,711.86	\$409,475.00	\$321,775.00	\$649,125.00		
% of Total Current Year Budget	19.21%					
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	A1	AA-				
Year of Last Rating	2017	2016				
Mark "X" if Municipality has no bond rating						

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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