



State of New Jersey Local Government Services

Year: 2019 **Municipal User Friendly Budget**

MUNICIPALITY: 0507 North Wildwood City - County of Cape May Adopted

Municode: 0507 **Filename:** 0507_fba_2019.xlsm

Website: 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	prosenello@northwildwood.com

Chief Administrative Officer

Ronald		Simone		rsimone@northwildwood.com
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Chief Financial Officer

Todd	N	Burkey		tburkey@northwildwood.com
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Municipal Clerk

William	Scott	Jett		sjett@northwildwood.com
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Registered Municipal Accountant

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

First Name	Middle Name	Last Name	Term Expires	Business Email
Kellyann		Tolomeo	12/31/2020	ktolomeo@northwildwood.com
Joseph	V	Rullo	12/31/2021	jrullo@northwildwood.com
Salvatore		Zampirri	12/31/2019	szampirri@northwildwood.com
James	F	Kane	12/31/2021	jkane@northwildwood.com
Margaret		Bishop	12/31/2019	pbishop@northwildwood.com
David		Delconte	12/31/2020	ddelconte@northwildwood.com
Edwin		Koehler	12/31/2019	edkoehler@northwildwood.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.718	\$18,612,110.24	56.65%	\$0.00	Municipal Purpose Tax	ACTUAL	\$19,416,888.90
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)		
Local School District	0.279	\$7,232,444.00	22.01%	\$0.00	Local School District	ESTIMATED	\$7,525,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.227	\$5,879,445.36	17.90%	\$0.00	County Purposes	ESTIMATED	\$6,000,000.00
County Library	0.034	\$866,416.63	2.64%	\$0.00	County Library	ESTIMATED	\$867,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$262,336.68	0.80%	\$0.00	County Open Space	ESTIMATED	\$263,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	1.269	\$32,852,752.91	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$34,071,888.90
Total Taxable Valuation as of October 1, 2018 <u>\$2,606,316,700.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>11,769,977.46</u>		
Current Year Average Residential Assessment <u>\$306,089.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>30,641,716.14</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$14,655,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$33,526,738.68</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$545,150.22</u>		
0.718	0.745	3.76%			Total Amount to be Raised by Taxes <u>\$34,071,888.90</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.40%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$18,612,110.24	\$19,416,888.90	4.32%	\$804,778.66				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Tax Collections - ACTUAL as of Prior Year		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2018 <u>32,987,795.06</u>		
\$0.00	\$2,280.36	#DIV/0!	\$2,280.36		Total Tax Levy, CY 2018 <u>33,072,671.45</u>		
					% of Taxes Collected, CY 2018 <u>99.74%</u>		
					Delinquent Taxes - December 31, 2018 <u>\$10,175.12</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	0.00%	\$0.00	\$3,000,000.00	\$3,000,000.00	\$3,000,000.00							
08	Local Revenue	10.54%	\$709,764.25	\$6,735,925.75	\$7,445,690.00	\$7,445,690.00							
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								
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-81.92%	(\$210,118.52)	\$256,506.02	\$46,387.50	\$46,387.50							
08	Other Special Items	-1.08%	(\$9,142.12)	\$845,015.08	\$835,872.96	\$835,872.96							
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00		\$0.00								
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	1.16%	\$222,264.65	\$19,194,624.25	\$19,416,888.90	\$19,416,888.90							
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	2.34%	\$712,768.26	\$30,474,098.10	\$31,186,866.36	\$31,186,866.36	\$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)	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	13.00	11.00	0.28%	\$5,626.07	\$2,026,775.67	\$2,032,401.74	\$2,032,401.74								
21	Land-Use Administration	1.00		0.97%	\$1,013.94	\$104,682.43	\$105,696.37	\$105,696.37								
22	Uniform Construction Code	2.00		2.83%	\$3,143.65	\$111,198.53	\$114,342.18	\$114,342.18								
23	Insurance			-5.50%	(\$174,965.59)	\$3,182,245.69	\$3,007,280.10	\$3,007,280.10								
25	Public Safety	54.00	80.00	3.64%	\$209,076.13	\$5,748,084.68	\$5,957,160.81	\$5,944,871.53	\$12,289.28							
26	Public Works	27.00	29.00	2.58%	\$86,724.27	\$3,366,282.27	\$3,453,006.54	\$3,418,908.32	\$34,098.22							
27	Health and Human Services			0.14%	\$53.00	\$37,847.00	\$37,900.00	\$37,900.00								
28	Parks and Recreation	5.00	80.00	-7.44%	(\$80,511.73)	\$1,081,482.09	\$1,000,970.36	\$999,417.36	\$1,553.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			1.66%	\$1,700.00	\$102,600.00	\$104,300.00	\$104,300.00								
31	Utilities and Bulk Purchases			16.18%	\$712,525.00	\$4,403,293.00	\$5,115,818.00	\$5,115,818.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$340,000.00	\$340,000.00	\$340,000.00								
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures			11.00%	\$185,144.96	\$1,682,680.04	\$1,867,825.00	\$1,867,825.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			2.20%	\$4,679.77	\$212,565.00	\$217,244.77	\$217,244.77								
44	Capital			47.83%	\$275,000.00	\$575,000.00	\$850,000.00	\$850,000.00								
45	Debt			10.49%	\$595,785.11	\$5,681,485.16	\$6,277,270.27	\$6,277,270.27								
46	Deferred Charges			-76.12%	(\$510,025.00)	\$670,025.00	\$160,000.00	\$160,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			4.08%	\$21,356.46	\$523,793.76	\$545,150.22	\$545,150.22								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	102.00	200.00	4.48%	\$1,336,326.04	#####	\$31,186,866.36	\$31,138,925.86	\$47,940.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

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

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	153	\$33,917,600.00	1.30%	15A Public Schools	1	\$1,510,900.00	0.92%
2 Residential	7,591	\$2,323,176,000.00	89.14%	15B Other Schools	1	\$12,850,000.00	7.84%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	106	\$119,851,400.00	73.11%
4A Commercial	211	\$221,720,300.00	8.51%	15D Church and Charities	20	\$16,977,100.00	10.36%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments	49	\$27,320,900.00	1.05%	15F Other Exempt	30	\$12,751,600.00	7.78%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	8,005	\$2,606,134,800.00	100.00%	Total	158	\$163,941,000.00	100.00%
Average Ratio (%), Assessed to True Value				97.23%			
Equalized Valuation, Taxable Properties				\$2,680,381,363.78			
Total # of property tax appeals filed in 2018				County Tax Board	33.00		
				State Tax Court	2.00		
Number of 2018 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2018				\$55,153.04			

Percentage of Exempt vs.
Non-Exempt Properties 6.29%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		8.00	177,841.58	\$108,584.07	\$0.00	\$13,491.01	\$47,459.82	\$8,306.68
Supervisory Staff (Department Heads & Managers)	8.00	2.00	1,165,095.20	\$831,927.42	\$0.00	\$117,384.96	\$152,140.37	\$63,642.45
Police Officers (Including Superior Officers)	29.00	30.00	3,907,847.78	\$2,394,242.50	\$312,385.71	\$532,161.89	\$462,000.62	\$207,057.06
Fire Fighters (Including Superior Officers)	15.00	25.00	1,972,638.77	\$1,248,215.50	\$110,000.00	\$299,655.53	\$219,279.26	\$95,488.49
All Other Union Employees not listed above	20.00	29.00	1,752,300.91	\$1,041,309.88	\$87,000.00	\$108,126.32	\$436,204.50	\$79,660.21
All Other Non-Union Employees not listed above	30.00	106.00	3,851,875.93	\$2,901,697.79		\$169,320.00	\$558,878.26	\$221,979.88
Totals	102.00	200.00	12,827,600.17	\$8,525,977.16	\$509,385.71	\$1,240,139.71	\$1,875,962.83	\$676,134.76

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	38.00	\$10,470.64	\$397,884.32	29.00	\$10,393.56	\$301,413.24
Parent & Child	8.00	\$19,026.40	\$152,211.20	11.00	\$18,993.60	\$208,929.60
Employee & Spouse (or Partner)	23.00	\$21,141.28	\$486,249.44	23.00	\$21,089.40	\$485,056.20
Family	36.00	\$29,097.04	\$1,047,493.44	33.00	\$28,974.96	\$956,173.68
Employee Cost Sharing Contribution (enter as negative -)			(\$352,325.99)			(\$306,903.03)
Subtotal	105.00		\$1,731,512.41	96.00		\$1,644,669.69
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	2	\$10,470.64	\$20,941.28	1	\$10,393.56	\$10,393.56
Parent & Child			\$0.00	1	\$18,993.60	\$18,993.60
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$29,097.04	\$29,097.04	1	\$28,974.96	\$28,974.96
Employee Cost Sharing Contribution (enter as negative -)			(\$2,592.18)			(\$2,745.37)
Subtotal	3.00		\$47,446.14	3.00		\$55,616.75
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$10,168.44	\$10,168.44	3	\$15,958.68	\$47,876.04
Parent & Child	2	\$14,747.04	\$29,494.08	1	\$22,342.20	\$22,342.20
Employee & Spouse (or Partner)	1	\$22,379.76	\$22,379.76	1	\$34,790.04	\$34,790.04
Family	14	\$25,315.32	\$354,414.48	14	\$39,577.56	\$554,085.84
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	18.00		\$416,456.76	19.00		\$659,094.12
GRAND TOTAL	126.00		\$2,195,415.31	118.00		\$2,359,380.56

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
YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Mathew Gallagher, Chief of Police	413.00	\$34,754.81			x
Dominic Mc Clain, Fire Chief	293.00	\$32,274.73			x
Doug Ford, Buildings and Grounds Supervisor	386.00	\$15,794.69		x	
Richard Haas Sr., Superintendant of Recreation	231.00	\$14,895.99		x	
Todd N Burkey, CFO/CTC	177.00	\$13,932.25		x	
Joseph Cavalier, Lifeguard Chief	338.00	\$13,652.46		x	
William S. Jett, City Clerk	126.00	\$3,367.42		x	
PBA Local 59	2149.00	\$267,047.86	x		
FMBA Local 56	971.00	\$138,495.32	x		
Non-Union	2288.00	\$89,283.06		x	
UPSEU	825.00	\$54,375.87	x		
Totals	8197.00	\$677,874.46			
Total Funds Reserved as of end of 2018		\$9,066.13			
Total Funds Appropriated in 2019		\$39,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2020	2021	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$185,000.00	\$185,000.00	\$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	\$2,850,000.00		\$2,850,000.00				
Notes Outstanding	\$9,620,000.00		\$9,620,000.00				
Bonds Outstanding	\$26,830,000.00	\$108,510.98	\$26,721,489.02				
Loans and Other Debt	\$24,984,511.01		\$24,984,511.01				
Total (Current Year)	\$64,469,511.01	\$293,510.98	\$64,176,000.03				
Population (2010 census)	4,041						
Per Capita Gross Debt	\$15,953.85						
Per Capita Net Debt	\$15,881.22						
3 Yr. Average Property Valuation		\$2,616,331,847.00					
Net Debt as % of 3 Year Avg Property Valuation		2.45%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$290,000.00			
Bond Anticipation Notes - Interest				\$288,600.00			
Bonds - Principal				\$3,490,000.00	\$3,315,000.00	\$3,385,000.00	\$16,815,000.00
Bonds - Interest				\$1,086,885.83	\$880,175.00	\$760,875.00	\$2,765,200.00
Loans & Other Debt - Principal				\$615,382.05	\$619,857.20	\$629,170.67	\$11,772,476.78
Loans & Other Debt - Interest				\$506,402.39	\$266,340.18	\$203,205.08	\$1,913,220.41
Total				\$6,277,270.27	\$5,081,372.38	\$4,978,250.75	\$33,265,897.19
Total Principal				\$4,395,382.05	\$3,934,857.20	\$4,014,170.67	\$28,587,476.78
Total Interest				\$1,881,888.22	\$1,146,515.18	\$964,080.08	\$4,678,420.41
% of Total Current Year Budget				20.13%			
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	2018		
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	City of Wildwood	Tax Assessor		1/1/2019	12/31/2019	\$67,000.00
Providing	Borough of Wildwood Crest	Construction Official	Benefits only, salaries paid by each town	1/1/2019	12/31/2019	\$15,000.00
Providing	Borough of Wildwood Crest	Court	administrator salary paid by Wildwood	1/1/2019	12/31/2019	\$70,000.00
			Crest. All other costs paid by			
			North Wildwood - North Wildwood will			
			receive difference			

USER FRIENDLY BUDGET SECTION - Notes

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