

State of New Jersey Local Government Services

Local Government Services Year: 2022 Municipal User Friendly Budget

Patrick Edwin **First Name** Ronald **First Name** Kellyann David Margaret Salvatore James oseph MUNICIPALITY: 0507 North Wildwood City - County of Cape May Municode: 0507 Mayor **Governing Body Members** Scott Middle Name **Registered Municipal Accountant Municipal Clerk** Middle Name **Chief Financial Officer** Chief Administrative Officer **Mailing Address: Phone Number:** Website: www.northwildwood.com Jett Burkey **Last Name** Costello Rosenello Last Name Kane Rullo Bishop Delconte Simone III Koehler Zampirri Tolomeo Municipality: North Wildwood 12/31/2023 **Term Expires** 12/31/2022 12/31/2024 Term Expires 901 Atlantic Avenue 12/31/2022 12/31/2023 12/31/2024 12/31/2025 12/31/2023 (609)522-2030 Filename: 0507_fba_2022.xlsm **Business Email Business Email** prosenello@northwildwood.com ktolomeo@northwildwood.com edkoehler@northwildwood.com ddelconte@northwildwood.com pbishop@northwildwood.com jkane@northwildwood.com rsimone@northwildwood.com rullo@northwildwood.com costello@ford-scott.com jett@northwildwood.com zampirri@northwildwood.com urkey@northwildwood.com State: NJ Zip: 08260 Adopted

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

		Prior Year	Comparis	•	\$21.26	Prior Vear			0.1	Prior					Current Year Average Residential Assessment	(To be used to calculate the current year tax rate)	Total Taxable Valuation as of October 1, 2021	Total (Calendar Year 2021 Budget)	Other County Levies (total)	County Open Space	County Board of Health	County Library	County Purposes	Regional School District	Local School District	Other Special Districts (total levies)	Fire Districts (avg. rate/total levies)	Municipal Arts and Culture	Municipal Open Space	Municipal Library	Municipal Purpose Tax	Calend	2021 Calendar Year Property Tax Levies - ALL entities levying property taxes
	\$2,495.64	r Current Year	on - Impact on Avg. Res	ľ	3 058 59	r Current Year	Comparison - Municipal Purposes Tax Levy		1	Prior Year Current Year % Chang	Tomacino Municipal		Prior Year to Curre		\$310		, 2021 \$2,664,641,300.00	1.401 \$37,022		0.012 \$29		0.038 \$1,00	0.261 \$6,90		0.286 \$7,56						<u>Tax Rate</u> <u>Tax Levy</u> 0.804 \$21,263,0	Calendar Year Calendar Year	vies - ALL entities levyi
	\$2,583.48 3.52%	% Change (+/-)	Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl	ľ	\$22 178 720 96 4 31%	% Change (+/-)	Purposes Tax Levy		3.52%	Year % Change (+/-)	Dunassa Tay Bata		Prior Year to Current Year Comparison		\$310,402.69		,300.00	\$37,022,010.22 100.00%	0.00%	\$294,214.17 0.79%	0.00%	\$1,000,508.53 2.70%	\$6,903,222.93 18.65%	0.00%	\$7,561,006.00 20.42%	0.00%	0.00%	0.00%	0.00%	0.00%	<u>Tax Levy</u> <u>Total Levy</u> \$21,263,058.59 57.43%	Year % of	ng property taxes
Sheet UFB-1	2% \$87.84	\$ Change (+/-)	unicipal Purposes Onl		% \$915.662.37	\$ Change (+/-)												34,348.74	\$0.00	\$37.25	\$0.00	\$117.95	\$810.15	\$0.00	\$887.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	<u>Taxpayer Impact</u> \$2,495.64	Avg Residential	
County and Continue 11, 202	Delinguent Taxes - December 31 2021	% of Taxes Collected, CY 2021	Total Tax Levy, CY 2021	Total Tax Revenue, Collections CY 2021	Tax Collections - ACTUAL as of Prior Year		reference the statutory exception used	If % used exceeds the actual collection % then		% of Tax Collections used to Calculate RUT		Total Amount to be Raised by Taxes	Reserve for Uncollected Taxes (RUT)	Amount to be Raised by Taxes - Before RUT	Total Non-Municipal Tax Levy	Budget Appropriations, before Reserve for Uncollected Taxes	Revenue Anticipated, Excluding Tax Levy	Total ESTIMATED amount to be raised by taxes	Other County Levies (total)	County Open Space	County Board of Health	County Library	County Purposes	Regional School District	Local School District	Other Special Districts (total levies)	Fire Districts (total levies)	Municipal Arts and Culture	Municipal Open Space	Municipal Library	Municipal Purpose Tax	Taxes	Current Year 2022 Budget
					'ear			len		Γ			•	T		Uncollected Taxes		taxes					ESTIMATED		ESTIMATED	ESTIMATED					ACTUAL	Actual/Estimated	Budget
#0.00	\$0.00	99.98%	37,317,059.87	37.307.807.38						98.50%		\$38.578.720.96	\$578,680.81	\$38,000,040,15	\$16,400,000.00	33,979,442.76	12,379,402.61	\$38,578,720.96					\$8,530,000.00		\$7,800,000.00	\$70,000.00			37		\$22,178,720.96	Tax Levy	

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

		08	07	56	54	07	07		- 15	08	10	80	11		80	09	80	08	FCOA
	Total	Deficit General Budget	Addition to Local District School Tax	Arts and Cultural Levy Tax	Open Space Levy Tax	Minimum Library Tax	Local Tax for Municipal Purposes	Amount to be raised by taxation	Receipts from Delinquent Taxes	Other Special Items	Public and Private Revenue	Additional Revenue Offset by Appropriations	Shared Services Agreements	Special Revenue Items w/ Prior Written Consent	Uniform Construction Code Fees	State Aid (without offsetting appropriation)	Local Revenue	Surplus	
	-2.45%	#DIV/0	#DIV/0	#DIV/0!	#DIV/0	#DIV/0	0.65%		-100.00%	0.28%	-93 43%	#DIV/0	72 96%		#DIV/01	0.00%	-6.07%	3.68%	% Difference Current vs. Prior Year
	(\$872,485.25)	\$0.00	\$0.00	\$0.00	\$0,00	\$0,00	\$143,437,70		(\$4,646.85)	\$2,458.80	(\$705,341.53)	\$0,00	\$50,618,15		\$0.00	\$0,00	(\$484,011,52)	\$125,000.00	S Difference Current vs. Prior Year
Sheet UFB-2	\$35,555,608.82	8	3		100	1	\$22,035,283.26		\$4,646.85	\$878,740,49	\$754,967.85	為	\$69,381.85			\$442,027.00	\$7,970,561.52	\$3,400,000.00	Total Realized Revenue (Prior Year)
B-2	\$34,683,123.57	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$22,178,720.96		\$0.00	\$881,199.29	\$49,626.32	\$0.00	\$120,000.00		\$0.00	\$442,027.00	\$7,486,550.00	\$3,525,000.00	Total Anticipated Revenue (Current Year)
	\$34,683,123.57			200	,		\$22,178,720.96		Towns and the second	\$881,199.29	\$49,626.32		\$120,000.00		11 11 11 11 11	\$442,027.00	\$7,486,550.00	\$3,525,000.00	General Budget
	\$0.00			10 11			M						358						Open Space Budget
	\$0.00				0	H	99				6				Ĭ a	ST.			Arts and Culture Trust Fund
	\$0.00			ST STORY OF ST			3						00 00 00						Uellity
	\$0.00		1	Ti	5						9.	-			0.000 H			8.	Uality
	\$0.00								Ü						11.00	1	1		Utility
	\$0.00		1			10							79					-	Utility
	\$0.00		Trees, and the second							12			10 15 15 m		Control Control	ボルギリー			Udlity

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	\top				100				=	×.			~	T:	Γ.	2°			\Box	
			e.			31		-	25		55		1				9		\dashv	Revenues at Risk
H	11														IE.	_		100		Non-recurring appropriation Future Year App
	i.i.	100						12.5			1	ŀ						A 04		
	ģ			100			_		1	1	13							=		Structural Imbalance Offsets
					31 4	× 1	E		111 - 111 -			in mights &	No.	i		= 300		I will be the profession of the second		Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.
			1						11		80		111					-88		Amount
				11分													8			t Comment/Explanation

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

k "X" if Grand Total	Long Term Exemptions - Column Total																				Name	Project		Prior Budget)	
	- Column Total																	}	+	+	for data critis,)	(use drop-down	Type of Project	Prior Budset Year's Parmests in Lieu of Tax (PILOT) - Long Term Tax Exemptions	
	0.00																				PILOT Billing			CLL of Tax (PILOT).	
	0.00																				Assessed Value			Long Term Tax Ex	
	0.00					٠															2021 Total Tax Rate	In Full	Taxes of Billed	smplions.	
	Total Long Term Exemptions - Column Total		34																			Project		Prior Budget Ye	
	rs - Column Total														_						for data cntn.)	(use drop-down	Type of Project	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions	į
	\$0.00																				PILOT Billing Assessed Value			H of Tax (PILOT)	
	\$0.00																							Long Term Tax E	
	\$0.00																				2021 Total Tax Rate	In Full	Taxes of Billed	semptions	Long Lerin
	Total Long Term Exemptions - Column Total																				Name	Project		Prior Budget Ye	Long term lax exemptions
	rs - Column Total																			1	for data entry)	(use drop-down	Type of Project	Prior Budset Year's Payments in Lieu of Tax (P)LQT) - Long Term Tax Exemptions	
	\$0.00																				PILOT Billing	 		KN of Tax (PILOT)	
	\$0.00																				Assessed Value			- Long Term Tax	
	Q1 02																		:		2021 Total Tax Raic	In Fall	Taxes of Billed	Exemptions	
Total Long Term Exemptions - GRAND TOTAL	Total Long Term Exemptions - Column Total																				Ī	Project		Prior Budes	
plions - GRAND TOTA	ons - Column Total	_			-	-	-	-	_		-		-	-		-	-				(or data entry)	(usc drop-down	Type of Project	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions	
VL 50.00	an DK	-								-			-	-						1	PILOI Billing			Licu of Tax (PILOT	
\$4.00	30 00																				Assessed Value			1-Long Term Tax	
\$19.00	EN OC																				-		Taxes of Billed	Exemptions	

Sheet UFB-6

Sheet UFB-6C

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of # of Full-Time Part-Time Employees 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	0.00	8.00	189,220.58	\$117,665.09	2	\$10,699.08	\$51,855.03	\$9,001.38
Supervisory Staff (Department Heads & Managers)	8.00	2.00	1,358,597.37	\$1,003,344.62		\$160,334.47	\$118,162.42	\$76,755.86
Police Officers (Including Superior Officers)	28.00	32.00	5,577,969.77	\$3,567,796.15	\$307,755.56	\$940,980.90	\$464,957.45	\$296,479.71
Fire Fighters (Including Superior Officers)	17.00	26.00	2,596,939.17	\$1,522,633.00	\$183,428.00	\$506,275.47	\$254,089.03	\$130,513.67
All Other Union Employees not listed above	24.00	35.00	2,070,088.01	\$1,335,958.30	\$120,000.00	\$160,106.54	\$342,642.36	\$111,380.81
All Other Non-Union Employees not listed above	30.00	105.00	3,256,810.39	\$2,486,164.09		\$19,176.00	\$561,278.75	\$190,191.55
Totals	107.00	208.00	15,049,625.30	208.00 15,049,625.30 \$10,033,561.25	\$611,183.56	\$1,797,572.47	\$1,792,985.04	\$814,322.98
See	SEC. 2522	- 96		1000000				

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO

YES

Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay. 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.

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

					The state of the s
			\$39,000.00	opriated in 2022	Total Funds Appropriated in 2022
			\$0.00	s of end of 2021	Total Funds Reserved as of end of 2021
			# 10,000.00	7240.00	I CAIS
			\$713 850 Ng	7248 00	Totale
				:	
		×	\$50,387.06	668.00	UPSEU
			\$123,778.86	2365.00	Non-Union
		×	\$122,097.34	904.00	FMBA Local 56
		×	\$274,006.42	1855.00	PBA Local 59
	×		\$4,644.23	84.00	Douglas Nordberg, Director of Public Works
·	×		\$12,052.98	153.00	William Jett, City Clerk
	×		\$14,307.69	52.00	Dan Speigel, Construction/Fire Official
	×			200.00	Todd Burkey, CFO/Tax Collector
	×		\$14,852.85	81.00	Richard Hass, Recreation Director
	×		\$19,228.92	410.00	Douglas Ford, Buildings & Grounds Supervisor
		×		336.00	Dominic Mc Clain, Fire Chief
		×	\$28,403.85	140.00	John Stevenson, Chief of Police
Agreement	Ordinance	Agreement	Absences	Absence	Organization/Individuals Eligible for Benefit
Employment	Local	Approved	Dollar Value of Compensated	Accumulated	
	_				

UFB-9 Accumulated Absence Liability

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

Net Debt as % of 3 Year Average Property Valuation	3 Year Average Property Valuation	-	Per Capita Net Debt	Per Capita Gross Debt	r obulation (2010 census)	Population (2010 census)			Total (Current Year)		Loans and Other Debt	Bonds Outstanding	Notes Outstanding	Debt Authorized (BNI)	Municipal Purposes				€		,	Utility Fund Debt		Regional School Debt	Local School Debt			
age Property Valuation	ation	31,00	\$18,991.91	\$20,125.71	1,000	4 04 1			\$81,327,975.79		\$17,737,975.79	\$40,425,000.00		\$18,825,000.00		**	977				Orto				\$4,340,000.00		Debt	Gross
2.59%	\$2,962,722,715.67								\$4,581,683.77			\$241,683.77	11	2							20-				\$4,340,000.00		Deductions	Gross
			10						\$76,746,292.02		\$17,737,975.79	\$40,183,316.23	\$0.00	\$18,825,000.00	>0	•	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00		Debt	Net
Sheet UFB-10	Mark "X" if Municipality has no bond rating	Year of Last Rating	Rating	Bond Rating		Total Other	Total Capital/Equipment Leases	Total Guarantees - Other	Total Guarantees - Governmental	Description		% of Total Current Year Budget	Total Interest	Total Principal		Total		Loans & Other Debt - Interest	Loans & Other Debt - Principal	Bonds - Interest	Bonds - Principal	Bond Anticipation Notes - Interest	Bond Anticipation Notes - Principal	Utility Fund - Interest	Utility Fund - Principal			
8	no bond rating	2017	A1	Moody's			11					16.47%	\$1,585,861.86	\$4,117,991.83		\$5,703,853.69		\$331,730.19	\$752,991.83	\$1,254,131.67	\$3,365,000.00	\$0.00	\$0.00		88		Budget	Current Year
		2021	AA-	Standard & Poors			3			Debt Not Listed Above			\$974,242.26	\$3,260,154.76		\$4,234,397.02	- -	\$139,567.26	\$945,154.76	\$834,675.00	\$2,315,000.00			24.	22 11	-	Budget	2023
		÷.		<u>Fitch</u>			P	all!		ed Above			\$870,189.16	\$3,132,344.22		\$4,002,533.38		\$128,264.16	\$722,344.22	\$741,925.00	\$2,410,000.00			0		 	Budget	2024
				1	:				30				\$5,634,088.99	\$35,890,887.80	,	\$41,524,976.79		\$1,645,388.99	\$19,585,887.80	\$3,988,700.00	\$16,305,000.00			2			Years' Budgets	All Additional Future

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

																										Lead or Recipient Agency
Total	Amount Paid Total	Amount Received Total												36												Agency Type
						11 0									# 350 mm	39 19		3	ye 2 W H side was a second	D40 = = = = = = = = = = = = = = = = = = =						Providing Services To/Receiving Services From
						86 0 1 = 38	A20 = 88 5 7.50				H H	88			in = 30 II-s = 30	The second secon	8 11	0 = 0		1000	MI.					Department
				- Page - 18	Title Common City	A S 0 S 0			20	10.00				24-6	18 = A9771	0.00			No. of the last of		A STATE OF THE STA					Type of Shared Service
													- TO 1													Notes (Enter more specifics if needed)
																										Begin Date
																	M									End Date
\$189,000.00	\$69,000.00	\$120,000.00																								Amount to be Received/Paid

Sheet UFB-11

USER FRIENDLY BUDGET SECTION - Notes