



State of New Jersey
Local Government Services

Year: 2021 Municipal User Friendly Budget

MUNICIPALITY: 0507 North Wildwood City - County of Cape May

Municode: 0507

Filename: 0507_fba_2021.xlsm

Adopted

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	12/31/2023	ktolomeo@northwildwood.com
Joseph	V	Rullo	12/31/2021	jrullo@northwildwood.com
Salvatore		Zampirri	12/31/2021	szampirri@northwildwood.com
James	F	Kane	12/31/2021	jkane@northwildwood.com
Margaret		Bishop	12/31/2022	pbishop@northwildwood.com
David		Delconte	12/31/2023	ddelconte@northwildwood.com
Edwin		Koehler	12/31/2022	edkoehler@northwildwood.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes				
Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	0.775	\$20,285,363.33	57.45%	\$0.00
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			#DIV/0!	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.283	\$7,390,181.00	20.93%	\$0.00
Regional School District			0.00%	\$0.00
County Purposes	0.245	\$6,399,505.38	18.12%	\$0.00
County Library	0.037	\$954,211.53	2.70%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$280,518.88	0.79%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	1.351	\$35,309,780.12	#DIV/0!	\$0.00
Total Taxable Valuation as of October 1, 2020 \$2,646,726,500.00				
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment \$309,235.66				
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
0.775	0.803	3.61%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)		
\$20,285,363.33	\$21,263,058.59	4.82%		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)		
\$0.00	\$2,483.16	#DIV/0!		
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Current Year 2021 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$21,263,058.59
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	\$65,000.00
Local School District	ESTIMATED	\$7,500,000.00
Regional School District		
County Purposes	ESTIMATED	\$6,645,000.00
County Library	ESTIMATED	\$960,000.00
County Board of Health		
County Open Space	ESTIMATED	\$285,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$36,718,058.59
Revenue Anticipated, Excluding Tax Levy 12,068,978.33		
Budget Appropriations, before Reserve for Uncollected Taxes 32,744,547.98		
Total Non-Municipal Tax Levy \$15,455,000.00		
Amount to be Raised by Taxes - Before RUT \$36,130,569.65		
Reserve for Uncollected Taxes (RUT) \$587,488.94		
Total Amount to be Raised by Taxes \$36,718,058.59		
% of Tax Collections used to Calculate RUT 98.40%		
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year 35,622,663.99		
Total Tax Revenue, Collections CY 2020 35,638,326.87		
% of Taxes Collected, CY 2020 99.96%		
Delinquent Taxes - December 31, 2020 \$7,763.67		

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	13.33%	\$400,000.00	\$3,000,000.00	\$3,400,000.00	\$3,400,000.00							
08	Local Revenue	-2.96%	(\$221,453.10)	\$7,477,260.77	\$7,255,807.67	\$7,255,807.67							
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/01	\$0.00		\$0.00								
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	# DIV/01	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	# DIV/01	\$0.00		\$0.00								
10	Public and Private Revenue	-95.57%	(\$739,800.70)	\$774,112.36	\$34,311.66	\$34,311.66							
08	Other Special Items	-42.69%	(\$697,897.74)	\$1,634,729.74	\$936,832.00	\$936,832.00							
15	Receipts from Delinquent Taxes	-100.00%	(\$139,294.16)	\$139,294.16	\$0.00								
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	0.98%	\$206,888.44	\$21,056,170.15	\$21,263,058.59	\$21,263,058.59							
07	Minimum Library Tax	# DIV/01	\$0.00		\$0.00								
54	Open Space Levy Tax	# DIV/01	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	# DIV/01	\$0.00		\$0.00								
07	Addition to Local District School Tax	# DIV/01	\$0.00		\$0.00								
08	Deficit General Budget	# DIV/01	\$0.00		\$0.00								
	Total	-3.45%	(\$1,191,557.26)	\$34,523,594.18	\$33,332,036.92	\$33,332,036.92	\$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 Offices	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility
	Full-Time	Part-Time											
20	General Government		-8.32%	(\$175,656.41)	\$2,113,254.95	\$1,937,398.54	\$1,937,398.54						
21	Land-Use Administration		-14.55%	(\$15,553.41)	\$106,863.78	\$91,310.37	\$91,310.37						
22	Uniform Construction Code		31.18%	\$35,387.38	\$113,487.62	\$148,875.00	\$148,875.00						
23	Insurance		-0.13%	(\$3,801.00)	\$2,835,028.00	\$2,831,227.00	\$2,831,227.00						
25	Public Safety		3.35%	\$211,927.96	\$6,332,973.97	\$6,544,901.93	\$6,544,901.93						
26	Public Works		7.68%	\$284,674.88	\$3,707,668.75	\$3,992,343.63	\$3,992,031.97	\$34,311.66					
27	Health and Human Services		5.54%	\$2,100.00	\$37,900.00	\$40,000.00	\$40,000.00						
28	Parks and Recreation		17.33%	\$180,331.57	\$1,040,462.88	\$1,220,794.45	\$1,220,794.45						
29	Education (including Library)		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00						
30	Unclassified		1.93%	\$3,000.00	\$155,300.00	\$158,300.00	\$158,300.00						
31	Utilities and Bulk Purchases		-4.09%	(\$189,018.00)	\$4,624,734.00	\$4,435,716.00	\$4,435,716.00						
32	Landfill / Solid Waste Disposal		5.71%	\$20,000.00	\$350,000.00	\$370,000.00	\$370,000.00						
35	Contingency		0.00%	\$0.00	\$500.00	\$500.00	\$500.00						
36	Statutory Expenditures		7.43%	\$134,469.00	\$1,810,676.00	\$1,945,145.00	\$1,945,145.00						
37	Judgements		#DIV/0!	\$0.00		\$0.00							
42	Shared Services		#DIV/0!	\$0.00		\$0.00							
43	Court and Public Defender		2.48%	\$5,164.29	\$208,264.00	\$213,428.29	\$213,428.29						
44	Capital		23.46%	\$370,000.00	\$2,430,000.00	\$3,000,000.00	\$3,000,000.00						
45	Debt		-6.70%	(\$417,746.61)	\$6,232,354.38	\$5,814,607.77	\$5,814,607.77						
46	Deferred Charges		-100.00%	(\$60,000.00)	\$60,000.00	\$0.00							
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00							
50	Reserve for Uncollected Taxes		5.09%	\$28,443.13	\$559,045.81	\$587,488.94	\$587,488.94						
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00							
Total		0.00	0.00	\$613,522.78	\$32,718,514.14	\$33,332,036.92	\$33,297,725.26	\$34,311.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	123	\$27,564,600.00	1.04%	15A Public Schools	1	\$15,109,000.00	8.65%
2 Residential	7,679	\$2,374,620,600.00	89.72%	15B Other Schools	1	\$12,850,000.00	7.36%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	104	\$115,569,600.00	66.17%
4A Commercial	210	\$218,868,500.00	8.27%	15D Church and Charities	20	\$16,895,200.00	9.67%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	46	\$25,672,800.00	0.97%	15F Other Exempt	34	\$14,222,300.00	8.14%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	8,059	\$2,646,726,500.00	100.00%	Total	160	\$174,646,100.00	100.00%
Average Ratio (%), Assessed to True Value		90.24%		Percentage of Exempt vs. Non-Exempt Properties 6.60%			
Equalized Valuation, Taxable Properties		\$2,932,985,926.42					
Total # of property tax appeals filed in 2020		County Tax Board	12.00				
		State Tax Court	1.00				
Number of 2020 County Tax Board decisions appealed to Tax Court			0.00				
Number of pending property tax appeals in State Tax Court			0.00				
Amount paid out by municipality for tax appeals in 2020			\$12,445.00				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				Taxes if Billed in Full 2020 Total Tax Rate	
	# of Parcels	PILOT Billing/Revenue	Assessed Value		
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	0.00	8.00	180,176.80	\$112,062.00		\$9,634.10	\$49,907.96	\$8,572.74
Supervisory Staff (Department Heads & Managers)	8.00	2.00	1,264,418.90	\$953,467.07		\$144,068.87	\$93,942.72	\$72,940.23
Police Officers (Including Superior Officers)	28.00	30.00	5,109,172.48	\$3,198,660.00	\$321,358.59	\$836,442.42	\$483,430.05	\$269,281.42
Fire Fighters (Including Superior Officers)	17.00	25.00	2,370,221.87	\$1,442,374.00	\$178,000.00	\$390,826.96	\$235,062.30	\$123,958.61
All Other Union Employees not listed above	24.00	30.00	1,973,821.51	\$1,314,857.40	\$120,000.00	\$143,923.87	\$285,273.65	\$109,766.59
All Other Non-Union Employees not listed above	30.00	105.00	3,484,602.64	\$2,509,419.26	\$0.00	\$181,320.00	\$601,892.81	\$191,970.57
Totals	107.00	200.00	14,382,414.20	\$9,530,839.73	\$619,358.59	\$1,706,216.22	\$1,749,509.49	\$776,490.17

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

Active Employees - Health Benefits - Annual Cost							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
Single Coverage							37.00	\$10,599.64	\$392,186.68	37.00	\$10,453.80	\$386,790.60
Parent & Child							6.00	\$19,618.96	\$117,713.76	7.00	\$19,073.76	\$133,516.32
Employee & Spouse (or Partner)							20.00	\$21,680.32	\$433,606.40	19.00	\$21,186.64	\$402,546.16
Family							35.00	\$29,435.44	\$1,030,240.40	38.00	\$29,144.40	\$1,107,487.20
Employee Cost Sharing Contribution (enter as negative -)									(\$374,896.73)			(\$351,448.81)
Subtotal							98.00		\$1,598,850.51	101.00		\$1,678,891.47
Elected Officials - Health Benefits - Annual Cost												
Single Coverage							2	\$10,599.64	\$21,199.28	2	\$10,453.80	\$20,907.60
Parent & Child								\$19,618.96	\$0.00		\$19,073.76	\$0.00
Employee & Spouse (or Partner)								\$21,680.32	\$0.00		\$21,186.64	\$0.00
Family							1	\$29,435.44	\$29,435.44	1	\$29,144.40	\$29,144.40
Employee Cost Sharing Contribution (enter as negative -)									(\$2,526.77)			(\$2,592.18)
Subtotal							3.00		\$48,107.95	3.00		\$47,459.82
Retirees - Health Benefits - Annual Cost												
Single Coverage							1	\$11,115.48	\$11,115.48	1	\$10,168.44	\$10,168.44
Parent & Child							1	\$20,258.16	\$20,258.16	1	\$14,747.04	\$14,747.04
Employee & Spouse (or Partner)							2	\$22,512.00	\$45,024.00	3	\$22,379.76	\$67,139.28
Family							10	\$30,990.48	\$309,904.80	12	\$25,315.32	\$303,783.84
Employee Cost Sharing Contribution (enter as negative -)												
Subtotal							14.00		\$386,302.44	17.00		\$395,838.60
GRAND TOTAL							115.00		\$2,033,260.90	121.00		\$2,122,189.89

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)?

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

YES
YES

USER FRIENDLY BUDGET SECTION

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Matthew Gallagher, Chief of Police	433.00	\$37,846.15	X		
Dominic Mc Clain, Fire Chief	322.00	\$34,674.72	X		
Douglas Ford, Buildings & Grounds Supervisor	414.00	\$16,930.29		X	
Richard Hass, Recreation Director	181.00	\$14,115.74		X	
Todd Burkey, CFO/Tax Collector	196.00	\$14,749.62		X	
Joseph Cavalier, Lifeguard Chief	341.00	\$14,933.53		X	
William Jett, City Clerk	156.00	\$13,609.68		X	
Douglas Norberg, Director of Public Works	71.00	\$5,076.92		X	
PBA Local 59	2187.00	\$269,613.92	X		
FMBIA Local 56	931.00	\$111,194.37	X		
Non-Union	2383.00	\$111,618.36		X	
UPSEU	677.00	\$48,496.48	X		
Totals	8292.00	\$692,859.78			
Total Funds Reserved as of end of 2020					\$0.00
Total Funds Appropriated in 2021					\$39,000.00

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

Gross Debt				Net Debt	
Debt		Deductions		Debt	
Local School Debt	\$4,560,000.00	\$4,560,000.00		\$0.00	
Regional School Debt				\$0.00	
Utility Fund Debt				\$0.00	
Arts and Culture				\$0.00	
0				\$0.00	
0				\$0.00	
0				\$0.00	
0				\$0.00	
0				\$0.00	
Municipal Purposes					
Debt Authorized				\$0.00	
Notes Outstanding	\$20,326,000.00			\$20,326,000.00	
Bonds Outstanding	\$24,540,000.00	\$313,260.94		\$24,226,739.06	
Loans and Other Debt	\$18,477,553.60			\$18,477,553.60	
Total (Current Year)	\$67,903,553.60	\$4,873,260.94		\$63,030,292.66	
Population (2010 census)	4,041				
Per Capita Gross Debt	\$16,803.65				
Per Capita Net Debt	\$15,597.70				
3 Yr. Average Property Valuation	\$2,785,856,492.00				
Net Debt as % of 3 Year Avg Property Valuation	2.26%				

Current Year		2022		2023		All Additional Future	
Budget		Budget		Budget		Years' Budgets	
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal		\$1,000.00					
Bond Anticipation Notes - Interest		\$254,075.00					
Bonds - Principal		\$3,510,000.00	\$2,315,000.00	\$2,410,000.00	\$16,305,000.00		
Bonds - Interest		\$962,825.00	\$1,447,739.00	\$1,355,589.00	\$3,988,700.00		
Loans & Other Debt - Principal		\$743,839.74	\$638,322.76	\$415,512.22	\$28,334,269.12		
Loans & Other Debt - Interest		\$342,868.03	\$139,567.26	\$128,264.16	\$1,645,388.99		
Total		\$5,814,607.77	\$4,540,629.02	\$4,309,365.38	\$50,273,358.11		
Total Principal		\$4,254,839.74	\$2,953,322.76	\$2,825,512.22	\$44,639,269.12		
Total Interest		\$1,559,768.03	\$1,587,306.26	\$1,483,853.16	\$5,634,088.99		
% of Total Current Year Budget		17.44%					
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	2020				
Mark "X" if Municipality has no bond rating							

Sheet UFB-10

