

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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	#DIV/0!	\$2,752,200.00		\$2,752,200.00	\$2,000,000.00		\$462,200.00	\$290,000.00				
08	Local Revenue	#DIV/0!	\$18,339,490.30		\$18,339,490.30	\$4,640,217.30		\$8,103,973.00	\$5,595,300.00				
09	State Aid (without offsetting appropriation)	#DIV/0!	\$1,005,571.00		\$1,005,571.00	\$1,005,571.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$201,975.00		\$201,975.00	\$201,975.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	#DIV/0!	\$372,753.34		\$372,753.34	\$372,753.34							
08	Other Special Items	#DIV/0!	\$806,756.00		\$806,756.00	\$806,756.00							
15	Receipts from Delinquent Taxes	#DIV/0!	\$25,386.47		\$25,386.47	\$25,386.47							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	#DIV/0!	\$20,870,008.28		\$20,870,008.28	\$20,870,008.28							
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	#DIV/0!	\$44,374,140.39	\$0.00	\$44,374,140.39	\$29,922,667.39	\$0.00	\$8,566,173.00	\$5,885,300.00	\$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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20 General Government			#DIV/0!	\$2,899,834.0		\$2,899,834.0	\$2,331,710.0	\$1,525.0		\$566,599.0						
21 Land-Use Administration			#DIV/0!	\$111,468.0		\$111,468.0	\$99,800.0	\$11,668.0								
22 Uniform Construction Code			#DIV/0!	\$187,300.0		\$187,300.0	\$187,300.0									
23 Insurance			#DIV/0!	\$6,074,250.0		\$6,074,250.0	\$5,047,250.0			\$826,100.0	\$200,900.0					
25 Public Safety			#DIV/0!	\$8,500,596.9		\$8,500,596.9	\$8,386,721.0	\$113,875.9								
26 Public Works			#DIV/0!	\$10,676,284.3		\$10,676,284.3	\$2,543,470.0	\$205,449.3		\$3,259,764.0	\$4,667,601.0					
27 Health and Human Services			#DIV/0!	\$61,893.9		\$61,893.9	\$57,500.0	\$4,393.9								
28 Parks and Recreation			#DIV/0!	\$2,174,338.0		\$2,174,338.0	\$2,136,972.0	\$37,366.0								
29 Education (including Library)			#DIV/0!	\$0.0		\$0.0										
30 Unclassified			#DIV/0!	\$70,000.0		\$70,000.0	\$70,000.0									
31 Utilities and Bulk Purchases			#DIV/0!	\$1,282,000.0		\$1,282,000.0	\$1,282,000.0									
32 Landfill / Solid Waste Disposal			#DIV/0!	\$371,000.0		\$371,000.0	\$371,000.0									
35 Contingency			#DIV/0!	\$0.0		\$0.0										
36 Statutory Expenditures			#DIV/0!	\$3,313,466.0		\$3,313,466.0	\$2,844,378.0			\$378,791.0	\$90,297.0					
37 Judgements			#DIV/0!	\$0.0		\$0.0										
42 Shared Services			#DIV/0!	\$201,975.0		\$201,975.0	\$201,975.0									
43 Court and Public Defender			#DIV/0!	\$385,800.0		\$385,800.0	\$385,800.0									
44 Capital			#DIV/0!	\$1,422,827.0		\$1,422,827.0	\$327,825.0			\$1,095,000.0	\$2.0					
45 Debt			#DIV/0!	\$6,181,300.0		\$6,181,300.0	\$3,069,600.0			\$2,188,900.0	\$922,800.0					
46 Deferred Charges			#DIV/0!	\$3,800.0		\$3,800.0	\$100.0				\$3,700.0					
48 Debt - Type 1 School District			#DIV/0!	\$0.0		\$0.0										
50 Reserve for Uncollected Taxes			#DIV/0!	\$204,988.0		\$204,988.0	\$204,988.0									
55 Surplus General Budget			#DIV/0!	\$251,019.0		\$251,019.0				\$251,019.0						
Total	0.00	0.00	#DIV/0!	\$44,374,140.39	\$0.00	\$44,374,140.39	\$29,548,389.05	\$374,278.34	\$0.00	\$8,566,173.00	\$5,885,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	248	\$28,240,900.00	2.02%	15A Public Schools	2	\$16,258,500.00	7.80%
2 Residential	4,419	\$903,628,200.00	64.60%	15B Other Schools	1	\$4,215,300.00	2.02%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	85	\$95,655,100.00	45.90%
4A Commercial	613	\$411,418,000.00	29.41%	15D Church and Charities	22	\$19,259,200.00	9.24%
4B Industrial	5	\$4,011,900.00	0.29%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	162	\$51,500,100.00	3.68%	15F Other Exempt	29	\$73,013,400.00	35.03%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	5,448	\$1,398,799,100.00	100.00%	Total	139	\$208,401,500.00	100.00%
Average Ratio (%), Assessed to True Value				103.99%			
Equalized Valuation, Taxable Properties				\$1,345,128,473.89			
Total # of property tax appeals filed in 2018				County Tax Board		70.00	
				State Tax Court		6.00	
Number of 2018 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2018				\$49,323.29			
				Percentage of Exempt vs. Non-Exempt Properties 14.90%			

<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	5		\$318,200.00	\$7,951.82
I Dwelling Exemption	61		\$3,217,800.00	\$80,412.82
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	66	0.00	3,536,000.00	88,364.64

**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	3.00	0.00	137,728.77	\$70,000.00		\$2,700.00	\$58,951.77	\$6,077.00
Supervisory Staff (Department Heads & Managers)	14.00	0.00	1,761,298.11	\$1,205,507.00	\$19,172.00	\$289,875.00	\$186,795.11	\$59,949.00
Police Officers (Including Superior Officers)	44.00	0.00	6,221,695.31	\$3,745,400.00	\$584,700.00	\$1,070,060.00	\$748,154.31	\$73,381.00
Fire Fighters (Including Superior Officers)	23.00	0.00	2,855,565.09	\$1,745,082.00	\$202,759.00	\$372,229.00	\$501,713.09	\$33,782.00
All Other Union Employees not listed above	59.00	0.00	5,294,443.33	\$2,973,681.00	\$366,222.00	\$421,798.00	\$1,263,032.33	\$269,710.00
All Other Non-Union Employees not listed above	5.00	216.00	2,876,927.78	\$2,394,332.00	\$69,365.00	\$36,716.00	\$111,413.78	\$265,101.00
Totals	148.00	216.00	19,147,658.39	\$12,134,002.00	\$1,242,218.00	\$2,193,378.00	\$2,870,060.39	\$708,000.00

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	39.00	\$12,086.04	\$471,355.56	41.00	\$11,861.16	\$486,307.56
Parent & Child	25.00	\$21,633.96	\$540,849.00	28.00	\$21,231.60	\$594,484.80
Employee & Spouse (or Partner)	16.00	\$24,172.08	\$386,753.28	16.00	\$23,722.32	\$379,557.12
Family	54.00	\$33,720.00	\$1,820,880.00	52.00	\$33,092.76	\$1,720,823.52
Employee Cost Sharing Contribution (enter as negative -)			(\$614,098.20)			
Subtotal	134.00		\$2,605,739.64	137.00		\$3,181,173.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	1	\$24,172.08	\$24,172.08	1	\$23,722.32	\$23,722.32
Family	1	\$33,720.00	\$33,720.00	1	\$33,092.76	\$33,092.76
Employee Cost Sharing Contribution (enter as negative -)			(\$2,532.00)			
Subtotal	2.00		\$55,360.08	2.00		\$56,815.08
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	8	\$10,169.31	\$81,354.48	9	\$16,359.12	\$147,232.08
Parent & Child	4	\$12,356.88	\$49,427.52	5	\$22,903.20	\$114,516.00
Employee & Spouse (or Partner)	11	\$20,208.57	\$222,294.27	11	\$35,664.24	\$392,306.64
Family	16	\$26,311.53	\$420,984.48	16	\$40,571.76	\$649,148.16
Employee Cost Sharing Contribution (enter as negative -)			(\$53,538.36)			
Subtotal	39.00		\$720,522.39	41.00		\$1,303,202.88
GRAND TOTAL	175.00		\$3,381,622.11	180.00		\$4,541,190.96

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)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police	7289.56	\$2,982,817.08	X	X	X
Fire	1851.18	\$533,077.48	X	X	X
UAW	5588.26	\$439,602.81	X	X	
Non Union	2598.32	\$233,528.02		X	
Totals	17327.32	\$4,189,025.39			
Total Funds Reserved as of end of 2018		\$211,859.52			
Total Funds Appropriated in 2019		\$70,000.00			

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			\$0.00	Utility Fund - Principal	\$1,576,800.00	\$1,624,619.00	\$1,838,176.00	\$26,937,415.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$1,027,500.00	\$966,811.00	\$915,963.00	\$8,779,014.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Water	\$29,623,290.07	\$29,623,290.07	\$0.00	Bond Anticipation Notes - Interest	\$676,500.00			
Sewer	\$15,409,586.53	\$15,409,586.53	\$0.00	Bonds - Principal	\$2,330,000.00	\$2,425,000.00	\$2,512,000.00	\$6,724,000.00
0			\$0.00	Bonds - Interest	\$504,000.00	\$418,500.00	\$327,900.00	\$1,432,300.00
0			\$0.00	Loans & Other Debt - Principal	\$50,700.00	\$33,747.00	\$34,605.00	\$329,117.00
0			\$0.00	Loans & Other Debt - Interest	\$15,800.00	\$14,760.00	\$13,902.00	\$156,747.00
0			\$0.00	Total	\$6,181,300.00	\$5,483,437.00	\$5,642,546.00	\$44,358,593.00
<u>Municipal Purposes</u>				Total Principal	\$3,957,500.00	\$4,083,366.00	\$4,384,781.00	\$33,990,532.00
Debt Authorized	\$550,100.00		\$550,100.00	Total Interest	\$2,223,800.00	\$1,400,071.00	\$1,257,765.00	\$10,368,061.00
Notes Outstanding	\$4,843,000.00		\$4,843,000.00	% of Total Current Year Budget	13.93%			
Bonds Outstanding	\$13,990,000.00		\$13,990,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$448,070.27		\$448,070.27	Total Guarantees - Governmental				
Total (Current Year)	\$64,864,046.87	\$45,032,876.60	\$19,831,170.27	Total Guarantees - Other				
Population (2010 census)	<u>5,309</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$12,217.75</u>			Total Other				
Per Capita Net Debt	<u>\$3,735.39</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$1,400,431,533.00</u>		Rating		AA-		
Net Debt as % of 3 Year Avg Property Valuation		<u>1.42%</u>		Year of Last Rating		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
Providing	North Wildwood	Tax Assessor		1/1/2019	12/31/2019	\$62,200.00
Providing	West Wildwood	Emergency Medical Services		1/1/2019	12/31/2019	\$15,750.00
Providing	West Wildwood	Municipal Court Services		1/1/2019	12/31/2019	\$20,475.00
Providing	Wildwood Board of Education	Cops in School		1/1/2019	12/31/2019	\$60,000.00
Providing	West Wildwood	Police Dispatch		1/1/2019	12/31/2019	\$36,750.00
Providing	West Wildwood	Emergency Broadcast Notification Services		1/1/2019	12/31/2019	\$1,800.00
Providing	Lower Township	Emergency Medical Services		1/1/2019	12/31/2019	\$5,000.00

USER FRIENDLY BUDGET SECTION - Notes

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