DOF THE STATE OF T	State of New Jersey Local Government Services									
Year:	2023	Municipa	al User	<b>Friendly B</b>	udget					
MUNICIPALITY:	0514 Wildwood City - Co	unty of Cape May			•			Adopted	•	
Municode:				Filename:	0514_fba	202	23.xls	sm		
	Website:	www.wildwood	nj.org							
	Phone Number:			(609) 846-2000						
	Mailing Address:			4400 New Jersey A	venue					
		Γ	Municipality:	Wildwood	State:	NJ	Zip:	08260		
	Mayor									
First Name	Middle Name	Last Name		Term Expires	<b>Business En</b>	nail				
Peter	J.	Byron		12/31/2023	pbyron@wildwo	oodnj.c	org			
	Chief Administr	ative Officer			-					
Stephen		O'Connor			soconnor@wild	woodn	ij.org			
	Chief Financial	Officer								
Susan		Plaza			splaza@wildwo	odnj.o	org			
	Municipal Clerk	-								
Karen		Gallagher			kmgallagher@w	vildwoo	odnj.org	5		
	Registered Mun	icipal Accou	ntant							
Michael	S	Garcia			MGarcia@ford-	scott.c	om			
	Governing Body	y Members								
First Name	Middle Name	Last Name		Term Expires	Business En	nail				
Peter	J.	Byron		12/31/2023	pbyron@wildwo	oodnj.o	org			
Krista		Fitzsimons		12/31/2023	kfitzsimons@wi	ildwoo	dnj.org			
Steven	Ε.	Mikulski		12/31/2023	smikulski@wild	woodn	ij.org			
					ļ					

# USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

		ntities levying propert			<u>Current Year 2023</u>		<b>T I</b>
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	Tax Rate	<u>Tax Levy</u>	<b>Total Levy</b>	Taxpayer Impact			
Municipal Purpose Tax	1.574	\$22,116,482.10	54.63%	\$3,231.25	Municipal Purpose Tax	ACTUAL	\$22,533,841.3
Municipal Library			0.00%	\$0.00	Municipal Library		
Aunicipal Open Space			0.00%	\$0.00	Municipal Open Space		
Aunicipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
ire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.447	\$725,000.00	1.79%	\$917.64	Other Special Districts (total levies)	ACTUAL	\$725,000.0
local School District	0.911	\$12,798,166.00	31.61%	\$1,870.18	Local School District	ESTIMATED	\$13,132,434.0
egional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.291	\$4,078,957.48	10.08%	\$597.39	County Purposes	ESTIMATED	\$4,202,000.0
ounty Library	0.043	\$591,747.60	1.46%	\$88.27	County Library	ESTIMATED	\$610,000.0
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.013	\$174,001.58	0.43%	\$26.69	County Open Space	ESTIMATED	\$180,000.0
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
otal (Calendar Year 2022 Budget)	3.279	\$40,484,354.76	100.00%	\$6,731.43	Total ESTIMATED amount to be raised by	taxes	\$41,383,275.32
		• • • • • • • • • • • • •					
	October 1, 2022	\$1,415,575,400.00			Revenue Anticipated, Excluding Tax Levy		13,733,931.09
	· · · · ·	\$1,415,575,400.00			Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for	Uncollected Taxes	
To be used to calculate the current year tax rat	e)	\$1,415,575,400.00 \$205,289.00			Budget Appropriations, before Reserve for	Uncollected Taxes	36,188,888.52
To be used to calculate the current year tax rat	e)				1 . 6 .		36,188,888.52 \$18,849,434.00
To be used to calculate the current year tax rat	e) sessment	\$205,289.00	omparison		Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RU		36,188,888.52 \$18,849,434.00 \$41,304,391.43
To be used to calculate the current year tax rat	e) sessment		omparison_		Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy		36,188,888.52 \$18,849,434.00 \$41,304,391.43 \$78,633.27
Total Taxable Valuation as of To be used to calculate the current year tax rat Current Year Average Residential Ass	e) = sessment	\$205,289.00 ear to Current Year Co			Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT)		13,733,931.09 36,188,888.52 \$18,849,434.00 \$41,304,391.43 \$78,633.27 \$41,383,024.70
To be used to calculate the current year tax rat	e) sessment <u>Prior Yo</u> <u>Comparison</u>	\$205,289.00 ear to Current Year Co - Municipal Purposes	<u>Tax Rate</u>	1	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	ΪΤ	36,188,888.52 \$18,849,434.00 \$41,304,391.43 \$78,633.27 \$41,383,024.70
To be used to calculate the current year tax rat	e) = = = = = = = = = = = = = = = = = = =	\$205,289.00 ear to Current Year Co - Municipal Purposes Current Year	Tax Rate % Change (+/-)		Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT)	ΪΤ	36,188,888.52 \$18,849,434.00 \$41,304,391.43 \$78,633.27 \$41,383,024.70
To be used to calculate the current year tax rat	e) sessment <u>Prior Yo</u> <u>Comparison</u>	\$205,289.00 ear to Current Year Co - Municipal Purposes	<u>Tax Rate</u>	]	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU	т Т	36,188,888.52 \$18,849,434.00 \$41,304,391.43 \$78,633.27 \$41,383,024.70
To be used to calculate the current year tax rat	e) sessment <u>Prior Ye</u> <u>Comparison</u> Prior Year 1.574	\$205,289.00 ear to Current Year Co - Municipal Purposes Current Year 1.592	<u>Tax Rate</u> % Change (+/-) 1.14%	]	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % t	т Т	36,188,888.52 \$18,849,434.00 \$41,304,391.43 \$78,633.27 \$41,383,024.70
To be used to calculate the current year tax rat	e) sessment <u>Prior Yo</u> <u>Comparison</u> <u>Prior Year</u> 1.574 <u>Comparison</u>	\$205,289.00 ear to Current Year Co - Municipal Purposes Current Year 1.592 - Municipal Purposes	<u>Tax Rate</u> % Change (+/-) 1.14% <u>Tax Levy</u>	-	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU	т Т	36,188,888.52 \$18,849,434.00 \$41,304,391.43 \$78,633.27 \$41,383,024.70
To be used to calculate the current year tax rat	e) sessment Prior Yea Comparison Prior Year 1.574 Comparison Prior Year Comparison Prior Year C	\$205,289.00 ear to Current Year Co - Municipal Purposes Current Year 1.592 - Municipal Purposes Current Year 9	Tax Rate           % Change (+/-)           1.14%           Tax Levy           % Change (+/-)	\$ Change (+/-)	Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RU If % used exceeds the actual collection % t reference the statutory exception used	Т Т 1en	36,188,888.52 \$18,849,434.00 \$41,304,391.43 \$78,633.27 \$41,383,024.70
To be used to calculate the current year tax rat	e) sessment <u>Prior Yo</u> <u>Comparison</u> <u>Prior Year</u> 1.574 <u>Comparison</u>	\$205,289.00 ear to Current Year Co - Municipal Purposes Current Year 1.592 - Municipal Purposes	<u>Tax Rate</u> % Change (+/-) 1.14% <u>Tax Levy</u>	\$ Change (+/-) \$417,359.22	<ul> <li>Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy</li> <li>Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT)</li> <li>Total Amount to be Raised by Taxes</li> <li>% of Tax Collections used to Calculate RU</li> <li>If % used exceeds the actual collection % t reference the statutory exception used</li> <li>Tax Collections - ACTUAL as of Prior</li> </ul>	Т Т 1en	36,188,888.52 \$18,849,434.00 \$41,304,391.43 \$78,633.27 \$41,383,024.70 99.809
To be used to calculate the current year tax rat	e) sessment <u>Prior Yea</u> <u>Drior Year</u> <u>1.574</u> <u>Comparison</u> <u>Prior Year</u> <u>S22,116,482.10</u>	\$205,289.00         ear to Current Year Contract Year Contract Year         - Municipal Purposes         Current Year         1.592         - Municipal Purposes         Current Year         9         \$22,533,841.32	Tax Rate           % Change (+/-)           1.14%           Tax Levy           % Change (+/-)           1.89%	\$417,359.22	<ul> <li>Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy</li> <li>Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT)</li> <li>Total Amount to be Raised by Taxes</li> <li>% of Tax Collections used to Calculate RU</li> <li>If % used exceeds the actual collection % t reference the statutory exception used</li> <li><u>Tax Collections - ACTUAL as of Prior</u></li> <li>Total Tax Revenue, Collections CY 2022</li> </ul>	Т Т 1en	36,188,888.52 \$18,849,434.00 \$41,304,391.43 \$78,633.27 \$41,383,024.70 99.809 40,600,213.1
To be used to calculate the current year tax rat	e) sessment <u>Prior Year</u> <u>1.574</u> <u>Comparison</u> <u>Prior Year</u> <u>Comparison</u> <u>S22,116,482.10</u>	\$205,289.00 ear to Current Year Co - Municipal Purposes Current Year 1.592 - Municipal Purposes Current Year \$22,533,841.32 on Avg. Residential Ta	Tax Rate           % Change (+/-)           1.14%           Tax Levy           % Change (+/-)           1.89%           ax Payment (Mun	\$417,359.22	<ul> <li>Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy</li> <li>Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT)</li> <li>Total Amount to be Raised by Taxes</li> <li>% of Tax Collections used to Calculate RU</li> <li>If % used exceeds the actual collection % t reference the statutory exception used</li> <li><u>Tax Collections - ACTUAL as of Prior</u></li> <li>Total Tax Revenue, Collections CY 2022</li> <li>Total Tax Levy, CY 2022</li> </ul>	Т Т 1en	36,188,888.52 \$18,849,434.00 \$41,304,391.43 \$78,633.27 \$41,383,024.70 99.809 40,600,213.1 40,619,527.7
o be used to calculate the current year tax rat	e) sessment Prior Yea Comparison Prior Year 1.574 Comparison Prior Year S22,116,482.10 Comparison - Impact Prior Year C	\$205,289.00         ear to Current Year Contract Year Contract Year         - Municipal Purposes         Current Year         1.592         - Municipal Purposes         Current Year         9         \$22,533,841.32         On Avg. Residential Ta         Current Year         9	Tax Rate           % Change (+/-)           1.14%           Tax Levy           6 Change (+/-)           1.89%           ax Payment (Mun           6 Change (+/-)	\$417,359.22 icipal Purposes Ont \$ Change (+/-)	<ul> <li>Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy</li> <li>Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT)</li> <li>Total Amount to be Raised by Taxes</li> <li>% of Tax Collections used to Calculate RU</li> <li>If % used exceeds the actual collection % t reference the statutory exception used</li> <li><u>Tax Collections - ACTUAL as of Prior</u></li> <li>Total Tax Revenue, Collections CY 2022</li> </ul>	Т Т 1en	36,188,888.52 \$18,849,434.00 \$41,304,391.43 \$78,633.27 \$41,383,024.70 99.809 40,600,213.1 40,619,527.7
To be used to calculate the current year tax rat	e) sessment <u>Prior Year</u> <u>1.574</u> <u>Comparison</u> <u>Prior Year</u> <u>Comparison</u> <u>S22,116,482.10</u>	\$205,289.00 ear to Current Year Co - Municipal Purposes Current Year 1.592 - Municipal Purposes Current Year \$22,533,841.32 on Avg. Residential Ta	Tax Rate           % Change (+/-)           1.14%           Tax Levy           % Change (+/-)           1.89%           ax Payment (Mun	\$417,359.22 icipal Purposes Ont \$ Change (+/-)	<ul> <li>Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy</li> <li>Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes</li> <li>% of Tax Collections used to Calculate RU If % used exceeds the actual collection % t reference the statutory exception used</li> <li><u>Tax Collections - ACTUAL as of Prior</u> Total Tax Revenue, Collections CY 2022 Total Tax Levy, CY 2022</li> <li>% of Taxes Collected, CY 2022</li> </ul>	Т Т 1en	36,188,888.52 \$18,849,434.00 \$41,304,391.43 \$78,633.27 \$41,383,024.70 99.809 40,600,213.14 40,619,527.74 99.959
To be used to calculate the current year tax rat	e) sessment Prior Yea Comparison Prior Year 1.574 Comparison Prior Year S22,116,482.10 Comparison - Impact Prior Year C	\$205,289.00         ear to Current Year Contract Year Contract Year         - Municipal Purposes         Current Year         1.592         - Municipal Purposes         Current Year         9         \$22,533,841.32         On Avg. Residential Ta         Current Year         9	Tax Rate           % Change (+/-)           1.14%           Tax Levy           6 Change (+/-)           1.89%           ax Payment (Mun           6 Change (+/-)	\$417,359.22 icipal Purposes Ont \$ Change (+/-)	<ul> <li>Budget Appropriations, before Reserve for Total Non-Municipal Tax Levy</li> <li>Amount to be Raised by Taxes - Before RU Reserve for Uncollected Taxes (RUT)</li> <li>Total Amount to be Raised by Taxes</li> <li>% of Tax Collections used to Calculate RU</li> <li>If % used exceeds the actual collection % t reference the statutory exception used</li> <li><u>Tax Collections - ACTUAL as of Prior</u></li> <li>Total Tax Revenue, Collections CY 2022</li> <li>Total Tax Levy, CY 2022</li> </ul>	Т Т 1en	36,188,888.52 \$18,849,434.00 \$41,304,391.43 \$78,633.27

#### USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted P Full-Time		% 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	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Utility	Utility	Utility
20	General Government	26.00	4.00	1.54%	\$55,968.00	\$3,636,391.0	\$3,692,359.0	\$2,140,610.0	\$120,521.00			\$1,431,228.0				
21	Land-Use Administration	2.00		163.30%	\$209,317.00	\$128,183.00	\$337,500.00	\$137,500.00	\$200,000.00							
22	Uniform Construction Code			0.00%	\$0.00	\$1.00	\$1.00	\$1.00								
23	Insurance			27.08%	\$1,516,400.0	\$5,599,350.0	\$7,115,750.0	\$5,734,550.0				\$1,034,000.0	\$347,200.0			
25	Public Safety	77.00	70.00	6.88%	\$667,033.2	\$9,689,906.9	\$10,356,940.2	\$9,435,133.0	\$921,807.2:							
26	Public Works	58.00	19.00	20.59%		\$10,984,455.9	\$13,246,436.3	\$4,009,803.0	\$1,422,023.3			\$3,152,360.0	\$4,662,250.0			
27	Health and Human Services			-1.30%	(\$799.00	\$61,500.00	\$60,701.00	\$60,701.00								
28	Parks and Recreation	9.00	91.00	101.69%	\$1,260,369.5	\$1,239,450.0	\$2,499,819.5	\$1,380,200.0	\$1,119,619.5							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			7.90%	\$7,502.00	\$95,001.00	\$102,503.00	\$102,501.00				\$1.00	\$1.00			
31	Utilities and Bulk Purchases			17.60%	\$245,700.00	\$1,396,000.0	\$1,641,700.0	\$1,641,700.0								
32	Landfill / Solid Waste Disposa			-8.51%	(\$40,000.00	\$470,000.00	\$430,000.00	\$430,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			11.20%	\$410,120.00	\$3,662,200.0	\$4,072,320.0	\$3,614,620.0				\$369,500.0	\$88,200.00			
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			36.88%	\$108,145.80	\$293,200.01	\$401,345.8(	\$401,345.8(								
43	Court and Public Defender	5.00		-22.65%	(\$85,900.00	\$379,300.01	\$293,400.00	\$293,400.01								
44	Capital			-6.94%	(\$156,549.00	\$2,254,251.0	\$2,097,702.0	\$232,700.0				\$1,365,001.0	\$500,001.00			
45	Debt			-10.29%	(\$782,440.00	\$7,606,211.1	\$6,823,771.1	\$3,400,871.1				\$2,423,200.0	\$999,700.0			
46	Deferred Charges			15900.00%	\$15,900.00	\$100.00	\$16,000.00	\$16,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	0.50 (0.0.0)								
50	Reserve for Uncollected Taxes			-60.68%	(\$121,351.97	\$199,985.24	\$78,633.2	\$78,633.2			┨─────┤	#200.251 G	0054 005 0			
55	Surplus General Budget			6.58%	\$34,236.00	\$520,000.00	\$554,236.00					\$299,354.0	\$254,882.0			
	Total	177.00	184.00	11.63%	\$5,605,632.05	\$48,215,486.29	\$53,821,118.34	\$33,110,269.24	\$3,783,971.10	\$0.00	\$0.00	\$10,074,644.00	\$6,852,234.00	\$0.00	\$0.00	\$0.0

#### 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	Water Utility	Sewer Utility	Utility	Utility	Utility
08	Surplus	36.78%	\$1,031,598.00	\$2,805,000.00	\$3,836,598.00	\$2,932,609.00			\$499,257.00	\$404,732.00			
08	Local Revenue	-0.94%	(\$202,791.85	\$21,573,093.98	\$21,370,302.13	\$5,347,413.13			\$9,575,387.00	\$6,447,502.00			
09	State Aid (without offsetting appropriation)	5.91%	\$59,405.00	\$1,005,571.00	\$1,064,976.00	\$1,064,976.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	6.98%	\$26,192.06	\$375,153.80	\$401,345.86	\$401,345.86							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	49.47%	\$1,244,076.27	\$2,514,894.83	\$3,758,971.10	\$3,758,971.10							
08	Other Special Items	-10.04%	(\$92,188.19)	\$918,414.19	\$826,226.00	\$826,226.00							
15	Receipts from Delinquent Taxes	-43.00%	(\$19,762.39)	\$45,962.39	\$26,200.00	\$26,200.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.82%	\$182,911.45	\$22,353,587.80	\$22,536,499.25	\$22,536,499.25							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	4.32%	\$2,229,440.35	\$51,591,677.99	\$53,821,118.34	\$36,894,240.34	\$0.00	\$0.00	\$10,074,644.00	\$6,852,234.00	\$0.00	\$0.00	\$0.00

## **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>	, ,	1 0		,		
Single Coverage	43.00	\$14,449.32	\$621,320.76	40.00	\$13,107.48	\$524,299.20
Parent & Child	18.00	\$25,864.32	\$465,557.76	22.00	\$22,960.08	\$505,121.76
Employee & Spouse (or Partner)	28.00	\$28,898.64	\$809,161.92	23.00	\$25,470.96	\$585,832.08
Family	69.00	\$40,313.64	\$2,781,641.16	60.00	\$35,702.16	\$2,142,129.60
Employee Cost Sharing Contribution (enter as negative - )			(\$1,048,097.53)			(\$754,326.24)
Subtotal	158.00		\$3,629,584.07	145.00		\$3,003,056.40
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	1	\$23,938.56	\$23,938.56
Family	0	\$0.00	\$0.00	1	\$33,394.32	\$33,394.32
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			(\$3,106.08)
Subtotal	0.00		\$0.00	2.00		\$54,226.80
Retirees - Health Benefits - Annual Cost						
Single Coverage	10	\$17,131.80	\$171,318.00	11	\$14,438.26	\$158,820.86
Parent & Child	2	\$23,984.88	\$47,969.76	1	\$21,303.60	\$21,303.60
Employee & Spouse (or Partner)	9	\$37,348.32	\$336,134.88	9	\$24,949.10	\$224,541.90
Family	15	\$42,487.68	\$637,315.20	16	\$38,807.46	\$620,919.36
Employee Cost Sharing Contribution (enter as negative - )			(\$278,321.91)			(\$67,874.27)
Subtotal	36.00		\$914,415.93	37.00		\$957,711.45
GRAND TOTAL	194.00		\$4,544,000.00	184.00		\$4,014,994.65

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 BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	2.00	1.00	101,885.00	\$90,000.00	\$0.00	\$5,000.00	\$0.00	\$6,885.00
Supervisory Staff (Department Heads & Managers)	18.00	3.00	2,844,243.78	\$1,959,191.00	\$90,305.00	\$504,931.00	\$167,405.78	\$122,411.00
Police Officers (Including Superior Officers)	41.00	0.00	6,799,032.42	\$3,840,000.00	\$547,500.00	\$1,406,284.00	\$927,149.42	\$78,099.00
Fire Fighters (Including Superior Officers)	22.00	0.00	3,243,268.50	\$1,997,419.00	\$167,090.00	\$467,799.00	\$573,263.50	\$37,697.00
All Other Union Employees not listed above	79.00	2.00	8,021,207.75	\$4,667,628.00	\$641,910.00	\$722,871.00	\$1,558,604.75	\$430,194.00
All Other Non-Union Employees not listed above	15.00	152.00	3,312,185.63	\$2,470,030.00	\$112,327.00	\$106,354.00	\$403,160.63	\$220,314.00
Totals	177.00	158.00	24,321,823.07	\$15,024,268.00	\$1,559,132.00	\$3,213,239.00	\$3,629,584.07	\$895,600.00

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

YES

Note - **<u>Base Pav</u>** 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

#### Long Term Tax Exemptions

Prior Budget Year'	s Payments in Lie	eu of Tax (PILOT)	- Long Term Tax	Exemptions	Prior Budget Year's	s Payments in Lie	eu of Tax (PILO)	Γ) - Long Term Ta	ax Exemptions	Prior Budget Year	s Payments in Lie	eu of Tax (PILOT	) - Long Term Ta	x Exemptions	Prior Budget	Year's Payments in Lie	u of Tax (PILOT)	- Long Term Tax F	exemptions
Project	Type of Project (use drop-down			Taxes if Billed In Full	Project	Type of Project (use drop-down			Taxes if Billed In Full	Project	Type of Project (use drop-down			Taxes if Billed In Full	Project	Type of Project (use drop-down			Taxes if Billed In Full
Name	for data entry)	PILOT Billing	Assessed Value	2022 Total Tax Rate	Name	for data entry)	PILOT Billing	Assessed Value	2022 Total Tax Rate	Name	for data entry)	PILOT Billing	Assessed Value	2022 Total Tax Rate	Name	for data entry)	PILOT Billing	Assessed Value	2022 Total Tax Rate
Housing Authority of Wildwood	Aff. Housing	\$10,984.00	\$8,332,800.00	\$239,401.34															
Housing Authority of Wildwood	Aff. Housing	\$20,085.00	\$3,420,000.00	\$98,256.60															
Wildwood Lions Housing	Aff. Housing	\$89,781.00	\$5,740,000.00	<u>\$164,910.20</u>															
Total Long Term Exemptions -	Column Tota	120,850.00	17,492,800.00	502,568.14	Total Long Term Exemption	s - Column Tota	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Column Tota	\$0.00	\$0.00	\$0.00	Total Long Term Exempti	ons - Column Tota	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total	X														Total Long Term Exemp	tions - GRAND TOTA	\$120,850.00	\$17,492,800.00	\$502,568.14
		1							C1	of UFB_6							,	,,	Sheet UEB-6C

Sheet UFB-6

				OFERTY - FROFERTY			
Property Tax Assess		erties (October 1, 2022 Valu		Property Tax Assess		<u>perties (October 1, 2022 Va</u>	
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	263	\$34,530,800.00	2.44%	15A Public Schools	2	\$16,258,500.00	7.54%
2 Residential	4,525	\$928,933,500.00	65.62%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	81	\$101,821,500.00	47.20%
4A Commercial	604	\$400,479,600.00	28.29%	15D Church and Charities	24	\$19,456,600.00	9.02%
4B Industrial	5	\$3,794,000.00	0.27%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	146	\$47,837,500.00	3.38%	15F Other Exempt	40	\$78,165,000.00	36.24%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%	_			
Total	5,544	\$1,415,575,400.00	100.00%	Total	147	\$215,701,600.00	100.00%
	x 7 1						
Average Ratio (%), Assessed to True		65.78%					
Equalized Valuation, Taxable Properti	ies	\$2,151,984,493.77		Percentage of Exempt vs.			
				Non-Exempt Properties	15.24%		
Total # of property tax appeals fil	led in 2022	County Tax Board	21.00				
		State Tax Court	5.00				
Number of 2022 County Tax Board de	ecisions appealed to Ta	ax Court	2.00				
Number of pending property tax appea	als in State Tax Court		5.00				
Amount paid out by municipality for t	tax appeals in 2022		\$0.00				
				,			
Prior Budget Vear's Pavn	nents in Lieu of Tax (	PILOT) - 5 Year Exemption	s/Abatements				
	# of	PILOT		Taxes if Billed in Full			
	Parcels	Billing/Revenue	Assessed Value	2022 Total Tax Rate			
G Commercial/Industrial Exemption	7	Ŭ	\$3,339,700.00	\$94,580.30			
I Dwelling Exemption	130		\$7,576,900.00	\$214,577.81			
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	137	0.00	10,916,600.00	309,158.11			
			Sheet UFB-	,			

## ASSESSED PROPERTY VALUATIONS EXEMPT PROPERTY PROPERTY TAX APPEAL DATA

### USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

/	Revenues at Risk	Future V. Culochon	Strue Increases	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	<b>Comment/Explanation</b>

### USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit

			(cne	eck applicable	items)
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Labor Agreement	Local Ordinance	Employment Agreement
Police	7296.65	\$3,416,251.65	Х	Х	Х
Fire	2638.23	\$531,767.51	Х	X	Х
UAW	5391.23		Х	X	
Non Union	2095.15	\$237,757.89		X	
Total	s 17421.26	\$4,658,492.89			
Total Funds Reserved	as of end of 2022	\$1,215,345.09			
Total Funds An	propriated in 2023	\$1.00			

UFB-9 Accumulated Absence Liability

## **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

### USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
								¢ 401 045 05
	Amount Received Total							\$401,345.86
	Amount Paid Total							\$0.00
	Total							\$401,345.86

### USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	Municipality	North Wildwood	Tax Assessor	Tax Assessor		1/1/2023	12/31/2023	\$71,700.00
Lead	Municipality	West Wildwood	Fire Department - Regular	Emergency Medical Services		1/1/2023	12/31/2023	\$17,000.00
Lead	Municipality	West Wildwood	Municipal Court	Municipal Court Services		1/1/2023	12/31/2023	\$22,000.00
Lead	School District	Wildwood Board of Education	Police Department - Regular	Cops in School		1/1/2023	12/31/2023	\$60,000.00
Lead	Municipality	West Wildwood	Police Department - Regular	Police Dispatch		1/1/2023	12/31/2023	\$38,000.00
Lead	Municipality	West Wildwood	OEM	Emergency Broadcast Notification Services		1/1/2023	12/31/2023	\$2,081.86
Lead	Municipality	Lower Township	Fire Department - Regular	Emergency Medical Services		1/1/2023	12/31/2023	\$5,000.00
Lead	Authority	Wildwood SID (Boardwalk)	Sanitation/Trash Collection	Trash Pick-up		1/1/2023	12/31/2023	\$55,000.00
Lead	School District	Wildwood Board of Education	Parks	Landscaping		1/1/2023	12/31/2023	\$40,000.00
Lead	Municipality	Wildwood Crest	Parks	Landscaping		1/1/2023	12/31/2023	\$15,000.00
Lead	County	Cape May County	Parks	Landscaping		1/1/2023	12/31/2023	\$15,000.00
Lead	Municipality	North Wildwood	Land Use Administration	UEZ Administration		1/1/2023	12/31/2023	\$34,666.00
Lead	Municipality	West Wildwood	Land Use Administration	UEZ Administration		1/1/2023	12/31/2023	\$16,969.00
Lead	Municipality	Wildwood Crest	Land Use Administration	UEZ Administration		1/1/2023	12/31/2023	\$8,929.00
	Amount Received Page Total							\$401,345.86
	Amount Paid Page Total						+	\$0.00
	Page Total							\$401,345.86

	Gross		Net		Current Year	2024	2025	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$2,166,257.13	\$2,201,441.01	\$2,288,871.19	\$31,187,254.20
Regional School Debt			\$0.00	Utility Fund - Interest	\$1,183,392.97	\$1,181,950.57	\$1,100,968.63	\$9,532,424.64
				Bond Anticipation Notes - Principal	\$0.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$0.00			
Water	\$32,577,786.05	\$32,577,786.05	\$0.00	Bonds - Principal	\$2,261,505.65	\$1,783,310.60	\$1,829,751.20	\$25,369,883.11
Sewer	\$16,308,537.48	\$16,308,537.48	\$0.00	Bonds - Interest	\$1,147,185.37	\$1,098,968.20	\$1,034,869.54	\$6,829,873.63
			\$0.00	Loans & Other Debt - Principal	\$33,634.54	\$34,310.60	\$24,751.20	\$453,883.11
			\$0.00	Loans & Other Debt - Interest	\$10,764.25	\$10,088.20	\$9,449.54	\$76,228.61
			\$0.00	_				
				Total	\$6,802,739.91	\$6,310,069.18	\$6,288,661.30	\$73,449,547.30
Municipal Purposes								
Debt Authorized (BNI)	\$12,089,688.00		\$12,089,688.00	Total Principal	\$4,461,397.32	\$4,019,062.21	\$4,143,373.59	\$57,011,020.42
Notes Outstanding	\$0.00		\$0.00	Total Interest	\$2,341,342.59	\$2,291,006.97	\$2,145,287.71	\$16,438,526.88
Bonds Outstanding	\$30,690,000.00	\$169,302.30	\$30,520,697.70	% of Total Current Year Budget	12.64%			
Loans and Other Debt	\$11,001,579.45		\$11,001,579.45	-				
			Description		Debt Not Lis	ted Above		
Total (Current Year)	\$102,667,590.98	\$49,055,625.83	\$53,611,965.15	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2020 census)	5,325			Total Other				
Per Capita Gross Debt	\$19,280.30			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$10,067.97			Rating		AA-		
				Year of Last Rating		2022		
3 Year Average Property Valuation		\$1,805,762,127.33						
	=			Mark "X" if Municipality has i	no bond rating			
Net Debt as % of 3 Year Average Property Valuation 2.97%								
	=			Sheet UFB-10				

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

#### **USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new lin	e in each	cell)
(Tress The Plater to go to a new the	e ili eaeli	

(Press AL1-Enter to go to a new line in each cell)	