



# State of New Jersey

## Local Government Services

Year: 2021 Municipal User Friendly Budget

**MUNICIPALITY:** 0514 Wildwood City - County of Cape May

**Municode:** 0514

Adopted

**Filename:** 0514 fba 2021.xlsm

**Website:** [www.wildwoodnj.org](http://www.wildwoodnj.org)

**Phone Number:**

**Mailing Address:**

(609) 846-2000

Email the UFB if not using Outlook

**Municipality:** Wildwood      **State:** NJ      **Zip:** 08260

## **Mayor**

**First Name**

## Middle Name

Last Name

## Term Expires

## Business Email

Peter J. Byron 12/31/2023 pbyron@wildwoodnj.org

## **Chief Administrative Officer**

Carl H. Groon cgroon@wildwoodnj.org

## Chief Financial Officer

Susan Plaza [splaza@wildwoodnj.org](mailto:splaza@wildwoodnj.org)

## Municipal Clerk

Christopher H. Wood [cwood@wildwoodnj.org](mailto:cwood@wildwoodnj.org)

## Registered Municipal Accountant

Michael J. Welding [mwelding@bowmanllp.com](mailto:mwelding@bowmanllp.com)

## Governing Body Members

## **USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	1.540	\$21,504,521.59	56.20%	\$3,164.05	Municipal Purpose Tax	ACTUAL	\$21,825,423.63
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)	0.447	\$725,000.00	1.89%	\$918.40	Other Special Districts (total levies)	ACTUAL	\$725,000.00
Local School District	0.859	\$11,988,276.00	31.33%	\$1,764.88	Local School District	ESTIMATED	\$11,988,276.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.243	\$3,392,471.90	8.87%	\$499.26	County Purposes	ESTIMATED	\$3,297,000.00
County Library	0.037	\$505,860.43	1.32%	\$76.02	County Library	ESTIMATED	\$478,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$148,686.54	0.39%	\$22.60	County Open Space	ESTIMATED	\$145,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
 Total (Calendar Year 2020 Budget)	3.137	\$38,264,816.46	100.00%	\$6,445.22	Total ESTIMATED amount to be raised by taxes		\$38,458,699.63
 Total Taxable Valuation as of	October 1, 2020	\$1,400,390,700.00					9,929,472.42
(To be used to calculate the current year tax rate)							31,554,910.81
Current Year Average Residential Assessment		\$205,458.00					\$16,633,276.00
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
Prior Year	Current Year	% Change (+/-)					
1.540	1.559	1.23%					
<u>Comparison - Municipal Purposes Tax Levy</u>							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$21,504,521.59	\$21,825,423.63	1.49%	\$320,902.04				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$3,164.05	\$3,203.09	1.23%	\$39.04				
<u>Revenue Anticipated, Excluding Tax Levy</u>							
<u>Budget Appropriations, before Reserve for Uncollected Taxes</u>							
<u>Total Non-Municipal Tax Levy</u>							
<u>Amount to be Raised by Taxes - Before RUT</u>							
<u>Reserve for Uncollected Taxes (RUT)</u>							
<u>Total Amount to be Raised by Taxes</u>							
<u>% of Tax Collections used to Calculate RUT</u>							
<u>If % used exceeds the actual collection % then reference the statutory exception used</u>							
<u>Tax Collections - ACTUAL as of Prior Year</u>							
<u>Total Tax Revenue, Collections CY 2020</u>							
<u>Total Tax Levy, CY 2020</u>							
<u>% of Taxes Collected, CY 2020</u>							
<u>Delinquent Taxes - December 31, 2020</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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	36.50%	\$683,100.00	\$1,871,500.00	\$2,554,600.00	\$2,305,000.00		\$40,000.00	\$209,600.00				
08	Local Revenue	11.65%	\$2,035,929.78	\$17,482,335.22	\$19,518,265.00	\$4,336,197.00		\$9,430,300.00	\$5,751,768.00				
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$1,005,571.01	\$1,005,571.00	\$1,005,571.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>													
11	Shared Services Agreements	41.09%	\$85,388.50	\$207,811.50	\$293,200.00	\$293,200.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-87.95%	(\$1,963,624.33)	\$2,232,554.14	\$268,929.81	\$268,929.81							
08	Other Special Items	-9.48%	(\$179,569.39)	\$1,895,144.00	\$1,715,574.61	\$1,715,574.61							
15	Receipts from Delinquent Taxes	74.44%	\$2,133.68	\$2,866.32	\$5,000.00	\$5,000.00							
<b><i>Amount to be raised by taxation</i></b>													
07	Local Tax for Municipal Purposes	0.66%	\$143,313.13	\$21,682,110.50	\$21,825,423.63	\$21,825,423.63							
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								
<b>Total</b>		1.74%	\$806,671.36	\$46,379,892.69	\$47,186,564.05	\$31,754,896.05	\$0.00	\$9,470,300.00	\$5,961,368.00	\$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	26.00	4.00	23.33%	\$672,815.23	\$2,883,575.77	\$3,556,391.00	\$2,460,850.00	\$1.00		\$1,095,540.00					
21 Land-Use Administration	2.00		-21.70%	(\$33,700.00)	\$155,300.00	\$121,600.00	\$121,600.00								
22 Uniform Construction Code			0.00%	\$0.00	\$1.00	\$1.00	\$1.00								
23 Insurance			0.03%	\$1,700.00	\$5,597,650.00	\$5,599,350.00	\$4,570,150.00			\$823,600.00	\$205,600.00				
25 Public Safety	77.00	70.00	9.46%	\$837,623.18	\$8,851,520.66	\$9,689,143.84	\$9,447,763.00	\$241,380.84							
26 Public Works	58.00	19.00	-15.11%	(\$1,955,644.74)	\$12,940,100.71	\$10,984,455.97	\$3,630,215.00	\$27,548.97		\$2,778,825.00	\$4,547,867.00				
27 Health and Human Services			-7.98%	(\$5,334.37)	\$66,834.37	\$61,500.00	\$61,500.00								
28 Parks and Recreation	9.00	91.00	-25.88%	(\$432,748.27)	\$1,672,198.27	\$1,239,450.00	\$1,239,450.00								
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			-86.43%	(\$605,000.00)	\$700,001.00	\$95,001.00	\$95,001.00								
31 Utilities and Bulk Purchases			-8.58%	(\$131,000.00)	\$1,527,000.00	\$1,396,000.00	\$1,396,000.00								
32 Landfill / Solid Waste Disposal			4.68%	\$21,000.00	\$449,000.00	\$470,000.00	\$470,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			8.75%	\$294,702.00	\$3,367,498.00	\$3,662,200.00	\$3,195,000.00			\$369,600.00	\$97,600.00				
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			40.83%	\$85,000.00	\$208,200.00	\$293,200.00	\$293,200.00								
43 Court and Public Defender	5.00		-0.26%	(\$1,000.00)	\$390,700.00	\$389,700.00	\$389,700.00								
44 Capital			38.93%	\$525,499.00	\$1,349,752.00	\$1,875,251.00	\$75,250.00			\$1,680,000.00	\$120,001.00				
45 Debt			15.20%	\$963,100.00	\$6,337,300.00	\$7,300,400.00	\$3,840,200.00			\$2,469,900.00	\$990,300.00				
46 Deferred Charges			-99.98%	(\$523,792.40)	\$523,892.40	\$100.00	\$100.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-6.36%	(\$13,586.43)	\$213,571.67	\$199,985.24	\$199,985.24								
55 Surplus General Budget			2.94%	\$7,210.00	\$245,625.00	\$252,835.00				\$252,835.00					
Total	177.00	184.00	-0.62%	(\$293,156.80)	\$47,479,720.85	\$47,186,564.05	\$31,485,965.24	\$268,930.81	\$0.00	\$9,470,300.00	\$5,961,368.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

# USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	251	\$30,146,600.00	2.15%	15A Public Schools	2	\$16,258,500.00	7.49%
2 Residential	4,432	\$910,591,500.00	65.02%	15B Other Schools	1	\$1,800,000.00	0.83%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	85	\$100,357,000.00	46.24%
4A Commercial	605	\$406,180,300.00	29.00%	15D Church and Charities	26	\$20,338,200.00	9.37%
4B Industrial	5	\$4,011,900.00	0.29%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	154	\$49,460,400.00	3.53%	15F Other Exempt	40	\$78,282,400.00	36.07%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	5,448	\$1,400,390,700.00	100.00%	Total	154	\$217,036,100.00	100.00%
Average Ratio (%), Assessed to True Value		89.75%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$1,560,323,899.72		Non-Exempt Properties			15.50%
Total # of property tax appeals filed in 2020	County Tax Board	32.00					
	State Tax Court	0.00					
Number of 2020 County Tax Board decisions appealed to Tax Court		1.00					
Number of pending property tax appeals in State Tax Court		2.00					
Amount paid out by municipality for tax appeals in 2020		\$0.00					

### Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 Total Tax Rate
G Commercial/Industrial Exemption	9		\$4,251,000.00	\$114,351.90
I Dwelling Exemption	52		\$3,132,200.00	\$84,256.18
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	61	0.00	7,383,200.00	198,608.08

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

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Sheet UFB-6

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Sheet UFB-6C

**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	2.00	1.00	155,090.84	\$90,000.00	\$0.00	\$5,000.00	\$53,205.84	\$6,885.00
Supervisory Staff (Department Heads & Managers)	19.00	1.00	2,877,708.24	\$2,037,414.00	\$119,839.00	\$368,013.00	\$211,728.24	\$140,714.00
Police Officers (Including Superior Officers)	40.00	0.00	6,353,343.00	\$3,750,900.00	\$737,300.00	\$1,190,988.00	\$598,840.00	\$75,315.00
Fire Fighters (Including Superior Officers)	20.00	0.00	2,640,566.32	\$1,539,700.00	\$205,500.00	\$485,567.00	\$379,426.32	\$30,373.00
All Other Union Employees not listed above	89.00	0.00	8,118,967.16	\$4,856,139.00	\$622,400.00	\$695,957.00	\$1,480,691.16	\$463,780.00
All Other Non-Union Employees not listed above	7.00	178.00	3,028,493.64	\$2,430,287.00	\$95,521.00	\$63,338.00	\$214,114.64	\$225,233.00
<b>Totals</b>	<b>177.00</b>	<b>180.00</b>	<b>23,174,169.20</b>	<b>\$14,704,440.00</b>	<b>\$1,780,560.00</b>	<b>\$2,808,863.00</b>	<b>\$2,938,006.20</b>	<b>\$942,300.00</b>

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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	41.00	\$11,743.92	\$481,500.72	42.00	\$11,543.52	\$484,827.84
Parent & Child	25.00	\$21,021.60	\$525,540.00	29.00	\$20,662.80	\$599,221.20
Employee & Spouse (or Partner)	23.00	\$23,487.84	\$540,220.32	25.00	\$23,087.04	\$577,176.00
Family	66.00	\$32,765.52	\$2,162,524.32	63.00	\$32,206.32	\$2,028,998.16
Employee Cost Sharing Contribution (enter as negative - )			(\$801,497.16)			(\$616,244.83)
<b>Subtotal</b>	<b>155.00</b>		<b>\$2,908,288.20</b>	<b>159.00</b>		<b>\$3,073,978.37</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	1	\$23,487.84	\$23,487.84	0		\$0.00
Family	1	\$32,765.52	\$32,765.52	1	\$32,206.32	\$32,206.32
Employee Cost Sharing Contribution (enter as negative - )			(\$3,047.52)			(\$1,598.88)
<b>Subtotal</b>	<b>2.00</b>		<b>\$53,205.84</b>	<b>1.00</b>		<b>\$30,607.44</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	10	\$11,490.96	\$114,909.60	13	\$10,306.44	\$133,983.72
Parent & Child	2	\$16,087.56	\$32,175.12	2	\$14,429.16	\$28,858.32
Employee & Spouse (or Partner)	9	\$25,050.96	\$225,458.64	13	\$22,468.44	\$292,089.72
Family	17	\$28,498.20	\$484,469.40	17	\$25,560.36	\$434,526.12
Employee Cost Sharing Contribution (enter as negative - )			(\$89,332.92)			(\$57,343.88)
<b>Subtotal</b>	<b>38.00</b>		<b>\$767,679.84</b>	<b>45.00</b>		<b>\$832,114.00</b>
<b>GRAND TOTAL</b>	<b>195.00</b>		<b>\$3,729,173.88</b>	<b>205.00</b>		<b>\$3,936,699.81</b>

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)**

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

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

## 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 - Notes

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