



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0502_fba_2020.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Clarence	F	Lear III	12/31/2020	clear@capemaycity.com

Chief Administrative Officer

Jerome	E	Inderwies, Jr.		citymanager@capemaycity.com
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Chief Financial Officer

Neil		Young		nyoung@capemaycity.com
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Municipal Clerk

Erin	C	Burke		cityclerk@capemaycity.com
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Registered Municipal Accountant

Leon		Costello		lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Patricia		Hendricks	12/31/2020	phendricks@capemaycity.com
Shaine		Meier	12/31/2022	smeier@capemaycity.com
Zack		Mullock	12/31/2022	zmullock@capemaycity.com
Stacy		Sheehan	12/31/2022	ssheehan@capemaycity.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.363	\$10,368,122.13	36.86%	\$2,355.20
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.066	\$1,886,377.00	6.71%	\$428.22
Regional School District	0.275	\$7,837,777.00	27.87%	\$1,784.24
County Purposes	0.237	\$6,756,082.33	24.02%	\$1,537.69
County Library	0.035	\$979,597.44	3.48%	\$227.09
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$296,742.38	1.06%	\$71.37
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	0.987	\$28,124,698.28	100.00%	\$6,403.80

Total Taxable Valuation as of	October 1, 2019	<u>\$2,859,963,500.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$648,815.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.363	0.363	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$10,368,122.13	\$10,476,805.85	1.05%	\$108,683.72

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,355.20	\$2,355.20	0.00%	\$0.00

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$10,476,805.85
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$1,886,377.00
Regional School District	ACTUAL	\$7,088,242.00
County Purposes	ESTIMATED	\$6,891,203.98
County Library	ESTIMATED	\$999,189.39
County Board of Health		
County Open Space	ESTIMATED	\$302,677.23
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$27,644,495.44

Revenue Anticipated, Excluding Tax Levy	10,482,374.94
Budget Appropriations, before Reserve for Uncollected Taxes	19,750,554.94
Total Non-Municipal Tax Levy	\$17,167,689.59
Amount to be Raised by Taxes - Before RUT	\$26,435,869.59
Reserve for Uncollected Taxes (RUT)	\$1,158,983.84
Total Amount to be Raised by Taxes	\$27,594,853.44

% of Tax Collections used to Calculate RUT	<u>95.80%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	28,127,214.25
Total Tax Levy, CY 2019	28,399,579.72
% of Taxes Collected, CY 2019	<u>99.04%</u>
Delinquent Taxes - December 31, 2019	<u>\$215,032.13</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/Sewer Utility	Beach Utility	Tourism Utility	Utility	Utility	Utility
08	Surplus	13.72%	\$546,165.98	\$3,981,834.02	\$4,528,000.00	\$3,315,000.00		\$675,000.00	\$360,000.00	\$178,000.00			
08	Local Revenue	-8.40%	(\$1,355,434.14)	\$16,133,424.39	\$14,777,990.25	\$4,404,000.00		\$6,733,715.72	\$2,419,674.53	\$1,220,600.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$337,632.00	\$337,632.00	\$337,632.00							
08	Uniform Construction Code Fees	-31.54%	(\$287,909.50)	\$912,909.50	\$625,000.00	\$625,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	2.00%	\$15,912.00	\$795,669.00	\$811,581.00	\$811,581.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-74.12%	(\$1,042,790.11)	\$1,406,952.05	\$364,161.94	\$364,161.94							
08	Other Special Items	-14.83%	(\$79,213.80)	\$534,213.80	\$455,000.00	\$455,000.00							
15	Receipts from Delinquent Taxes	-62.70%	(\$285,703.50)	\$455,703.50	\$170,000.00	\$170,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-8.61%	(\$986,519.89)	\$11,463,325.74	\$10,476,805.85	\$10,476,805.85							
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	-9.65%	(\$3,475,492.96)	\$36,021,664.00	\$32,546,171.04	\$20,959,180.79	\$0.00	\$7,408,715.72	\$2,779,674.53	\$1,398,600.00	\$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/Sewer Utility	Beach Utility	Tourism Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	12.00	9.00	21.06%	\$289,000.00	\$1,372,550.00	\$1,661,550.00	\$1,580,050.00			\$81,500.00					
21	Land-Use Administration	1.00		0.96%	\$1,000.00	\$104,500.00	\$105,500.00	\$105,500.00								
22	Uniform Construction Code	5.00	3.00	1.29%	\$6,000.00	\$465,000.00	\$471,000.00	\$471,000.00								
23	Insurance			11.88%	\$324,301.00	\$2,729,599.00	\$3,053,900.00	\$2,992,000.00		\$3,900.00	\$58,000.00					
25	Public Safety	47.00	9.00	4.39%	\$185,209.97	\$4,221,542.00	\$4,406,751.97	\$4,261,751.97			\$145,000.00					
26	Public Works	34.00	2.00	0.83%	\$68,571.92	\$8,271,434.05	\$8,340,005.97	\$2,396,155.97		\$5,443,350.00	\$500,500.00					
27	Health and Human Services			11.32%	\$600.00	\$5,300.00	\$5,900.00	\$5,900.00								
28	Parks and Recreation	12.00	2.00	3.53%	\$105,400.00	\$2,983,200.00	\$3,088,600.00	\$223,000.00			\$1,507,000.00	\$1,358,600.00				
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-39.41%	(\$66,996.00)	\$170,000.00	\$103,004.00	\$103,004.00								
31	Utilities and Bulk Purchases			5.13%	\$17,000.00	\$331,500.00	\$348,500.00	\$348,500.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures			6.93%	\$132,313.00	\$1,910,450.00	\$2,042,763.00	\$1,740,763.00		\$97,000.00	\$165,000.00	\$40,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services	3.00	1.00	2.00%	\$16,726.00	\$836,204.00	\$852,930.00	\$852,930.00								
43	Court and Public Defender	1.00		-5.14%	(\$10,500.00)	\$204,300.00	\$193,800.00	\$193,800.00								
44	Capital			-45.57%	(\$1,069,208.00)	\$2,346,208.00	\$1,277,000.00	\$1,207,000.00		\$60,000.00	\$10,000.00					
45	Debt			6.79%	\$311,950.00	\$4,591,500.00	\$4,903,450.00	\$2,868,200.00		\$1,737,250.00	\$298,000.00					
46	Deferred Charges			20.55%	\$82,158.70	\$399,731.55	\$481,890.25	\$400,000.00		\$67,215.72	\$14,674.53					
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			5.92%	\$67,564.72	\$1,141,061.13	\$1,208,625.85	\$1,208,625.85								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	115.00	26.00	1.44%	\$461,091.31	\$32,085,079.73	\$32,546,171.04	\$20,959,180.79	\$0.00	\$0.00	\$7,408,715.72	\$2,779,674.53	\$1,398,600.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	177	\$66,588,800.00	2.31%	15A Public Schools	4	\$14,951,400.00	3.47%
2 Residential	3,445	\$2,253,648,100.00	78.06%	15B Other Schools	0		0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	176	\$101,013,700.00	23.42%
4A Commercial	257	\$441,592,700.00	15.30%	15D Church and Charities	15	\$58,673,700.00	13.60%
4B Industrial			0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	96	\$125,058,100.00	4.33%	15F Other Exempt	39	\$256,749,600.00	59.52%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property	1		0.00%				
Total	3,976	\$2,886,887,700.00	100.00%	Total	234	\$431,388,400.00	100.00%

Average Ratio (%), Assessed to True Value	92.67%
Equalized Valuation, Taxable Properties	\$3,115,234,380.06

Total # of property tax appeals filed in 2019	County Tax Board	14.00
	State Tax Court	9.00
Number of 2019 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2019	\$0.00
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Percentage of Exempt vs. Non-Exempt Properties	14.94%
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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 2019 Total Tax Rate
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		5.00	65,128.25	\$60,500.00	\$0.00	\$0.00	\$0.00	\$4,628.25
Supervisory Staff (Department Heads & Managers)	17.00		1,568,416.47	\$1,170,824.00	\$0.00	\$160,285.81	\$147,738.62	\$89,568.04
Police Officers (Including Superior Officers)	23.00		3,351,575.86	\$1,995,989.00	\$442,789.00	\$594,804.72	\$289,051.30	\$28,941.84
Fire Fighters (Including Superior Officers)	20.00		2,263,248.25	\$1,255,150.00	\$286,000.00	\$374,034.70	\$329,863.87	\$18,199.68
All Other Union Employees not listed above	52.00	19.00	7,061,757.73	\$4,919,174.00	\$180,000.00	\$673,434.92	\$912,832.00	\$376,316.81
All Other Non-Union Employees not listed above	3.00	1.00	161,847.85	\$107,774.00	\$10,000.00	\$14,754.26	\$21,074.88	\$8,244.71
Totals	115.00	25.00	14,471,974.40	\$9,509,411.00	\$918,789.00	\$1,817,314.41	\$1,700,560.67	\$525,899.32

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	42.00	\$10,537.44	\$442,572.48	33.00	\$11,500.00	\$379,500.00
Parent & Child	8.00	\$18,861.96	\$150,895.68	8.00	\$20,000.00	\$160,000.00
Employee & Spouse (or Partner)	18.00	\$21,074.88	\$379,347.84	19.00	\$22,500.00	\$427,500.00
Family	37.00	\$29,399.40	\$1,087,777.80	30.00	\$31,500.00	\$945,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$285,000.00)			(\$285,000.00)
Subtotal	105.00		\$1,775,593.80	90.00		\$1,627,000.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	17	\$9,600.00	\$163,200.00	16	\$4,740.41	\$75,846.56
Parent & Child	0		\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	26	\$12,000.00	\$312,000.00	23	\$12,858.26	\$295,739.98
Family	5	\$22,200.00	\$111,000.00	5	\$21,346.44	\$106,732.20
Employee Cost Sharing Contribution (enter as negative -)			(\$5,000.00)			(\$5,000.00)
Subtotal	48.00		\$581,200.00	44.00		\$473,318.74
GRAND TOTAL	153.00		\$2,356,793.80	134.00		\$2,100,318.74

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**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
P.B.A. - Police Department	2071.37	\$408,028.38	X		
I.A.F.F. - Fire Department	1396.06	\$268,467.68	X		
GWU - Blue Collar	1676.69	\$160,188.44	X		
GWU - White Collar	1164.77	\$135,016.77	X		
GWU - Upper Management	528.63	\$70,319.04	X		
GWU - Dispatch	295.20	\$24,487.96	X		
NON-UNION					
Police Department Chief	50.56	\$45,914.85		X	X
Police Department Captain	50.50	\$30,437.99		X	X
Police Department Lieutenants	272.19	\$86,914.70		X	X
Fire Department Chief	20.81	\$13,868.62		X	X
Chief Financial Officer/City Manager	53.88	\$19,329.08		X	X
Director of Marketing	48.56	\$9,299.36		X	
Beach Supervisor	457.00	\$15,000.00		X	
Non-Union (all others)	273.13	\$40,648.63		X	
Totals	8359.35	\$1,327,921.50			
Total Funds Reserved as of end of 2019		\$149,572.63			
Total Funds Appropriated in 2020		\$70,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross	Deductions	Net	Current Year	2021	2022	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$1,396,000.00	\$1,205,234.30	\$1,270,127.31	\$14,005,196.05
Regional School Debt	\$3,202,156.20	\$3,202,156.20	\$0.00	Utility Fund - Interest	\$639,250.00	\$576,833.73	\$532,513.38	\$4,805,692.21
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water/Sewer	\$18,105,145.66	\$18,105,145.66	\$0.00	Bond Anticipation Notes - Interest				
Beach	\$3,644,900.00	\$3,644,900.00	\$0.00	Bonds - Principal	\$1,982,500.00	\$2,018,956.98	\$2,148,734.63	\$15,182,047.53
Tourism	\$0.00	\$0.00	\$0.00	Bonds - Interest	\$777,000.00	\$685,877.38	\$612,276.37	\$2,022,515.22
0			\$0.00	Loans & Other Debt - Principal	\$91,700.00			
0			\$0.00	Loans & Other Debt - Interest	\$17,000.00			
0			\$0.00	Total	\$4,903,450.00	\$4,486,902.39	\$4,563,651.69	\$36,015,451.01
<u>Municipal Purposes</u>				Total Principal	\$3,470,200.00	\$3,224,191.28	\$3,418,861.94	\$29,187,243.58
Debt Authorized	\$23,940,484.97	\$1,182,880.77	\$22,757,604.20	Total Interest	\$1,433,250.00	\$1,262,711.11	\$1,144,789.75	\$6,828,207.43
Notes Outstanding	\$0.00		\$0.00	% of Total Current Year Budget	15.07%			
Bonds Outstanding	\$21,177,080.55		\$21,177,080.55	Description	Debt Not Listed Above			
Loans and Other Debt	\$155,158.59		\$155,158.59	Total Guarantees - Governmental				
Total (Current Year)	\$70,224,925.97	\$26,135,082.63	\$44,089,843.34	Total Guarantees - Other				
Population (2010 census)	<u>3,607</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$19,469.07</u>			Total Other				
Per Capita Net Debt	<u>\$12,223.41</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$2,949,910,923.33</u>		Rating		AA		
Net Debt as % of 3 Year Avg Property Valuation		<u>1.49%</u>		Year of Last Rating		2019		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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