# State of New Jersey Local Government Services

Year:	2023	Municipal User	Friendly B	udget				
MUNICIPALITY:	0502 CAPE MAY City - Co	unty of Cape May		•			Introduced	•
Municode:			Filename:	0502_fbi	_202	3.xlsr	n	
'	Website:	capemaycity.com						
	Phone Number:		(609) 884-9525					
	<b>Mailing Address:</b>		City of Cape May					
			643 Washington St	reet				
		Municipality:	Cape May	State:	NJ	Zip:	08204	
	Mayor			•			-	
First Name	Middle Name	Last Name	Term Expires	Business E	mail			
Zachary		Mullock	12/31/2024	zmullock@cap	emaycit	y.com		
	Chief Administr	ative Officer						
Mike		Voll		mvoll@capem	aycity.co	om		
	Chief Financial	Officer						
Kevin		Hanie		khanie@cape	maycity	<u>/.com</u>		
	Municipal Clerk							
Erin		Burke		cityclerk@cape	emaycity	.com		
	Registered Mun	icipal Accountant	•					
Leon		Costello		lcostello@ford	-scott.co	om		
	<b>Governing Body</b>	/ Members						
First Name	Middle Name	Last Name	Term Expires	Business E	mail			
Lorraine		Baldwin	12/31/2026	lbaldwin@cap	emaycity	y.com		
Shaine	Р.	Meier	12/31/2026	smeier@caper	naycity.	com		
Michael		Yeager	12/31/2026	myeager@cap	emaycity	y.com		
Maureen	K.	McDade	12/31/2026	mmcdade@ca	pemayci	ty.com		

# USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

Tax Rate	2022 Calendar Year Proper	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
Manicipal Purpose Tax					- C	TUROS	Tietuu/Illimiteu	Tun Bery
Municipal Library   0.00%   \$0.00   Municipal Library   Municipal Open Space   0.00%   \$0.00   Municipal Library   Municipal	Municipal Purpose Tay					Municipal Purpose Tax	ACTUAL	\$10,726,011,2
Municipal Open Space   0.00%   \$0.00   Municipal Arts and Culture   0.00%   \$0.00   Space   Special Districts (aug. ratefolal levies)   0.00%   \$0.00   Space   Special Districts (aug. ratefolal levies)   0.00%   \$0.00   Space   Special Districts (aug. ratefolal levies)   0.00%   \$0.00   Space   Spac		0.301	ψ10,020,037.32				HOTOHE	ψ10,720,011.2
Municipal Arts and Culture   0.00%   \$0.00   Tries Districts (gar pate for late levies)   0.00%   \$0.00   \$0	<u> </u>							
Fire Districts (aug. rate/total levies)					-			
Diter   Special Districts (total levies     0.00%   \$0.00     Local School District   0.066   \$1.924,1050   0.6.35%   \$4.34)     Regional School District   0.257   \$7.562,800,00   24.94%   \$1.728.55     Regional School District   0.257   \$7.562,800,00   24.94%   \$1.728.55     Local School District   0.0257   \$7.562,800,00   24.94%   \$1.728.55     Local School District   ESTIMATED   \$2.000,000     Local School District   ESTIMATED   ESTIMATED   \$2.000,000     Local School District   ESTIMATED   ESTIMATED   \$2.000,000     Local School District   ESTIMATED   ESTIMATED   \$2.000,000     Local School District   ESTIMATED   ESTIMATED   \$2.000,000     Local School Di	1							
County Durposes   0.292   \$8.595,447.88   28.35%   \$1.963.95   \$1.900.906	Local School District	0.066	\$1,924,105.00	6.35%	\$443.91		ESTIMATED	\$2,000,000.0
County Library   0.043   \$1,246,998.51   4.11%   \$289.21   County Board of Health   County Dard of H	Regional School District	0.257	\$7,562,800.00	24.94%	\$1,728.55	Regional School District	ESTIMATED	\$8,000,000.0
County Board of Health	County Purposes	0.292	\$8,595,447.88	28.35%	\$1,963.95	County Purposes	ESTIMATED	\$10,700,000.0
County Open Space   0.013   \$366,688.49   1.21%   \$87.44   Other County Levies (total)   Other County Levies (total)   Other County Levies (total)   Other County Levies (total)	County Library	0.043	\$1,246,998.51	4.11%	\$289.21	County Library		
Define   County Levies (total)   Cotal (Calendar Year 2022 Budget)   1.032   \$30,322,899.20   100.00%   \$6,941.09   Total ESTIMATED amount to be raised by taxes   \$31,426,011.27	County Board of Health			0.00%	\$0.00	County Board of Health		
Total (Calendar Year 2022 Budget)   1.032   \$30,322,899.20   100.00%   \$6,941.09     Total ESTIMATED amount to be raised by taxes   \$31,426,011     Total Taxable Valuation as of October 1, 2022   \$2,971,271,300.00     Total ESTIMATED amount to be raised by taxes   \$31,426,011     Revenue Anticipated, Excluding Tax Levy   \$13,125,464     Budget Appropriations, before Reserve for Uncollected Taxes   \$22,381,583     Total Non-Municipal Tax Levy   \$20,700,000     Amount to be Raised by Taxes   Before RUT   \$29,996,118     Revenue Anticipated, Excluding Tax Levy   \$20,700,000     Amount to be Raised by Taxes   Before RUT   \$29,996,118     Revenue Anticipated, Excluding Tax Levy   \$20,700,000     Amount to be Raised by Taxes   Before RUT   \$29,996,118     Revenue Anticipal Tax Levy   \$20,700,000     Amount to be Raised by Taxes   \$31,269,435     Total Amount to be Raised	County Open Space	0.013	\$366,688.49	1.21%	\$87.44	County Open Space		
Cotal Taxable Valuation as of October 1, 2022   \$2,971,271,300.00   \$2,971,271,300.00   \$3672,585.96   \$3672,	Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Revenue Anticipated, Excluding Tax Levy   13,125,464	Fotal (Calendar Year 2022 Budget)	1 032	\$30 322 899 20	100 00%	\$6 941 09	Total ESTIMATED amount to be raised by tax	es	\$31,426,011,2
Serve   Serv	Total (Calonal Total 2022 Baaget)	1.032	ψ30,322,077.20	100.0070	ψ0,711.07	Total Estimaties amount to be falsed by and		ψ31,120,011.2
Serve   Serv	m . 1 m . 11 T/ 1	0 1 1 2022	<b>#2.051.051.2</b> 00.00					10 105 464 5
Serzine   Serz		· · · · · · · · · · · · · · · · · · ·	\$2,971,271,300.00				_	
Amount to be Raised by Taxes - Before RUT    Prior Year to Current Year Comparison	`	<i>′</i>				• 11 1	ollected Taxes	22,381,583.5
Reserve for Uncollected Taxes (RUT)   \$1,31,316   Total Amount to be Raised by Taxes   \$31,269,435	Current Year Average Residential Ass	sessment	\$672,585.96			Total Non-Municipal Tax Levy		\$20,700,000.0
Total Amount to be Raised by Taxes   \$31,269,435		•				Amount to be Raised by Taxes - Before RUT		\$29,956,118.8
Prior Year   Current Year   % Change (+/-)   % of Tax Collections used to Calculate RUT   95.8		Prior Y	Year to Current Year (	<u>Comparison</u>		Reserve for Uncollected Taxes (RUT)		\$1,313,316.2
Prior Year   Current Year   % Change (+/-)   16 % used exceeds the actual collection % then reference the statutory exception used						Total Amount to be Raised by Taxes		\$31,269,435.0
Prior Year   Current Year   % Change (+/-)   16 % used exceeds the actual collection % then reference the statutory exception used		Compariso	n - Municipal Purpose	s Tax Rate				
1					]	% of Tax Collections used to Calculate RUT		95.80
Frior Year   Current Year   % Change (+/-)   \$ Change (+/-)		0.361	0.361				=	
Comparison - Municipal Purposes Tax Levy         reference the statutory exception used           Prior Year         Current Year         % Change (+/-)         \$ Change (+/-)           \$10,626,859.32         \$10,726,011.27         0.93%         \$99,151.95           Total Tax Revenue, Collections CY 2022         30,371,673           Total Tax Revenue, Collections CY 2022         30,627,744           Prior Year         Current Year         % Change (+/-)         \$ Change (+/-)         % of Taxes Collected, CY 2022         99.1           \$2,428.04         \$2,428.04         0.00%         \$0.00         Delinquent Taxes - December 31, 2022         \$254,484					ı	If % used exceeds the actual collection % then		
Prior Year         Current Year         % Change (+/-)         \$ Change (+/-)           \$10,626,859.32         \$10,726,011.27         0.93%         \$99,151.95           Total Tax Revenue, Collections CY 2022           Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onleady Purposes Onleady Prior Year         Total Tax Levy, CY 2022         30,371,673           Prior Year         Current Year         % Change (+/-)         \$ Change (+/-)         % of Taxes Collected, CY 2022         99.1           \$2,428.04         \$2,428.04         0.00%         \$0.00         Delinquent Taxes - December 31, 2022         \$254,484		Compariso	n - Municipal Purpose	s Tax Levv				
\$10,626,859.32 \$10,726,011.27 \$0.93% \$99,151.95 Tax Collections - ACTUAL as of Prior Year  Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl Prior Year Current Year % Change (+/-) \$ Change (+/-) \$ Change (+/-) \$ 0.00% \$0.00  \$2,428.04 \$2,428.04 \$0.00% \$0.00  Delinquent Taxes - December 31, 2022 \$254,484					\$ Change (+/-)	7		
Total Tax Revenue, Collections CY 2022   30,371,673						Tax Collections - ACTUAL as of Prior Year	•	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl         Total Tax Levy, CY 2022         30,627,744           Prior Year         Current Year         % Change (+/-)         \$ Change (+/-)         % of Taxes Collected, CY 2022         99.1           \$2,428.04         \$2,428.04         0.00%         \$0.00         Delinquent Taxes - December 31, 2022         \$254,484		\$10,020,000	\$10,7 <b>2</b> 0,011. <b>2</b> 7	0.,,	\$55,101.50			30.371.673.
Prior Year         Current Year         % Change (+/-)         \$ Change (+/-)         % of Taxes Collected, CY 2022         99.1           \$2,428.04         \$2,428.04         0.00%         \$0.00           Delinquent Taxes - December 31, 2022         \$254,484		Comparison - Impac	et on Avg. Residential	Гах Payment (Mun	icipal Purposes Onl			30,627,744.
\$2,428.04 \$2,428.04 0.00% \$0.00 Delinquent Taxes - December 31, 2022 \$254,484.						• •		99.16
Delinquent Taxes - December 31, 2022 \$254,484.		\$2 428 04					=	
		Ψ2,π20.0π	Ψ2,π20.0π	0.0070	ψ0.00	Delinguent Taxes - December 31, 2022		\$254,484.5
					Sheet UFB-1		=	<del>420 1, 10 1.0</del>

#### 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/Sewer Utility	Beach Utility	Tourism Utility	Utility	Utility
08	Surplus	10.84%	\$499,446.00	\$4,609,305.00	\$5,108,751.00	\$4,140,163.00			\$323,088.00	\$645,500.00	\$0.00		
08	Local Revenue	-10.46%	(\$2,052,277.99)	\$19,627,277.99	\$17,575,000.00	\$6,360,000.00			\$7,185,000.00	\$2,725,000.00	\$1,305,000.00		
09	State Aid (without offsetting appropriation)	5.91%	\$19,946.20	\$337,632.00	\$357,578.20	\$357,578.20							
08	Uniform Construction Code Fees	-31.81%	(\$326,615.00)	\$1,026,615.00	\$700,000.00	\$700,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	2.00%	\$16,886.00	\$844,370.00	\$861,256.00	\$861,256.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-98.23%	(\$1,744,666.06)	\$1,776,133.65	\$31,467.59	\$31,467.59							
08	Other Special Items	16.22%	\$80,253.83	\$494,746.17	\$575,000.00	\$575,000.00							
15	Receipts from Delinquent Taxes	-45.46%	(\$83,348.63)	\$183,348.63	\$100,000.00	\$100,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-9.81%	(\$1,166,290.03)	\$11,892,301.30	\$10,726,011.27	\$10,726,011.27							
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	-11.66%	(\$4,756,665.68)	\$40,791,729.74	\$36,035,064.06	\$23,851,476.06	\$0.00	\$0.00	\$7,508,088.00	\$3,370,500.00	\$1,305,000.00	\$0.00	\$0.00

Sheet UFB-2

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

FCOA		Budgeted Full-Time	Part-Time	Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Water/Sewer Utility	Beach Utility	Tourism Utility	Utility	Utility
20	General Government	14.00	6.00	12.53%	\$206,286.00	\$1,646,314.00	\$1,852,600.00	\$1,741,600.00	\$25,000.00				\$86,000.00			
21	Land-Use Administration	1.00	1.00	-11.09%	(\$13,150.00)	\$118,550.00	\$105,400.00	\$105,400.00								
22	Uniform Construction Code	5.00	2.00	-9.11%	(\$44,500.00)	\$488,300.00	\$443,800.00	\$443,800.00								
23	Insurance			22.71%	\$679,608.00	\$2,992,500.00	\$3,672,108.00	\$3,569,108.00				\$5,000.00	\$98,000.00			
25	Public Safety	49.00	5.00	8.14%	\$365,675.41	\$4,489,874.68	\$4,855,550.09	\$4,622,000.00	\$23,550.09				\$210,000.00			
26	Public Works	43.00	3.00	-0.58%	(\$52,141.37)	\$8,929,058.87	\$8,876,917.50	\$2,676,500.00	\$7,917.50			\$5,650,000.00	\$542,500.00			
27	Health and Human Services		1.00	-11.58%	(\$25,437.00)	\$219,637.00	\$194,200.00	\$194,200.00								
28	Parks and Recreation	10.00	3.00	9.73%	\$308,246.34	\$3,167,753.66	\$3,476,000.00	\$357,000.00					\$1,869,000.00	\$1,250,000.00		
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			12.50%	\$5,000.00	\$40,000.00	\$45,000.00	\$45,000.00								
31	Utilities and Bulk Purchases			2.66%	\$9,500.00	\$356,500.00	\$366,000.00	\$366,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures			7.00%	\$160,286.00	\$2,289,043.00	\$2,449,329.00	\$2,048,829.00				\$175,500.00	\$170,000.00	\$55,000.00		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services	4.00		4.44%	\$38,596.00	\$869,988.00	\$908,584.00	\$908,584.00								
43	Court and Public Defender	1.00	1.00	19.52%	\$38,750.00	\$198,550.00	\$237,300.00	\$237,300.00								
44	Capital			7.97%	\$40,000.00	\$502,000.00	\$542,000.00	\$462,000.00				\$60,000.00	\$20,000.00			
45	Debt			25.64%	\$1,169,350.00	\$4,560,950.00	\$5,730,300.00	\$3,795,200.00				\$1,605,000.00	\$330,100.00			
46	Deferred Charges			79.11%	\$423,598.03	\$535,484.97	\$959,083.00	\$901,595.00				\$12,588.00	\$44,900.00			
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			6.31%	\$78,337.62	\$1,241,554.85	\$1,319,892.47	\$1,319,892.47								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	127.00	22.00	10.38%	\$3,388,005.03	\$32,647,059.03	\$36,035,064.06	\$23,795,008.47	\$56,467.59	\$0.00	\$0.00	\$7,508,088.00	\$3,370,500.00	\$1,305,000.00	\$0.00	\$0.0

Sheet UFB-3

# USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Revenues at Risk	urring appropriation reductions	ar Appropriation 1.	Line Item.  Put "X" in cell to the left that corresponds to the type of imbalance.  None	Amount	Comment/Explanation
_	Nom.r.	Future V	S. S. Marie	None		

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

Property Tax Assess	ments - Taxable Prop	erties (October 1, 2022 Valu	<u>e)</u>	Property Tax Asses	sments - Exempt Pro	perties (October 1, 2022 Va	lue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	142	\$55,748,800.00	1.88%	15A Public Schools	5	\$14,086,200.00	3.28%
2 Residential	3,505	\$2,357,413,800.00	79.34%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	175	\$103,280,600.00	24.02%
4A Commercial	253	\$434,609,400.00	14.63%	15D Church and Charities	16	\$54,783,100.00	12.74%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	94	\$123,499,300.00	4.16%	15F Other Exempt	41	\$257,800,100.00	59.96%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	3,994	\$2,971,271,300.00	100.00%	Total	237	\$429,950,000.00	100.00%
	- <del>'</del>						
Average Ratio (%), Assessed to True	Value	67.34%					
Equalized Valuation, Taxable Propert	ies	\$4,412,342,292.84		Percentage of Exempt vs.			
				Non-Exempt Properties	14.47%		
Total # of property tax appeals fi	led in 2022	County Tax Board	14.00				
		State Tax Court	17.00				
Number of 2022 County Tax Board do	ecisions appealed to Ta	ax Court	0.00				
Number of pending property tax appear	als in State Tax Court		1.00				
Amount paid out by municipality for t	eav annuals in 2022		¢0 290 29				
Amount paid out by municipality for t	ax appears iii 2022		\$9,389.28				

	Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements												
		# of	PILOT	_	Taxes if Billed in Full								
		Parcels	Billing/Revenue	Assessed Value	2022 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												
О	Multiple Dwelling Abatement												
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00								

#### USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Exemptions	Prior Budget	Year's Payments in Li	eu of Tax (PILOT)	- Long Term Tax E	xemptions
Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate
Victorian Towers	Aff. Housing	\$215,133.21	\$18,044,300.00	\$186,217.18			,												
																			1
																			+
																			1
																			4
otal Long Term Exemption	ns - Column Total	215 133 21	18,044,300.00	186 217 18	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ıs - Column Total	\$0.00	\$0,00	\$0.00
ark "X" if Grand Total		213,133.21	1 10,0 11,300.00	1 100,217.10	Total Long Term Exemption	COMMINITORIN	30.00	1 30.00	1 50.00	Total Long Term Exemption	Column Total	\$0.00	30.00		Total Long Term Exempti				
aik A ii Granu 10tai	Α	II				11	11			ant IJED 6	1	II			Total Long Term Exempt	ons - GRAIND IOIAI	9217,133.21	\$10,044,500.00	Shoot UED 6C

Sheet UFB-6 Sheet UFB-6C

## 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		5.00	65,666.50	\$61,000.00				\$4,666.50
Supervisory Staff (Department Heads & Managers)	17.00		1,843,485.79	\$1,435,604.99	\$52,425.00	\$245,632.01		\$109,823.78
Police Officers (Including Superior Officers)	29.00		3,209,315.20	\$2,288,180.25	\$284,015.75	\$603,940.59		\$33,178.61
Fire Fighters (Including Superior Officers)	20.00	1.00	2,406,039.74	\$1,632,850.71	\$302,149.29	\$447,363.40		\$23,676.34
All Other Union Employees not listed above	46.00	2.00	4,221,813.75	\$3,162,850.71	\$517,799.28	\$541,163.76		
All Other Non-Union Employees not listed above	17.00	14.00	2,245,145.59	\$1,661,626.51	\$172,100.36	\$284,304.30		\$127,114.43
Totals	129.00	22.00	13,991,466.57	\$10,242,113.17	\$1,328,489.68	\$2,122,404.06	\$0.00	\$298,459.66

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

**YES** 

Note - <u>Base Pay</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 - HEALTH BENEFITS**

		Current Year				
	Current Year # of	Annual Cost	T . 1.0	Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	39.00	\$13,706.88	\$534,568.32	31.00	\$11,208.60	\$347,466.60
Parent & Child	8.00	\$24,535.44	\$196,283.52	9.00	\$20,063.28	\$180,569.52
Employee & Spouse (or Partner)	17.00	\$27,413.88	\$466,035.96	17.00	\$22,417.08	\$381,090.36
Family	36.00	\$38,242.32	\$1,376,723.52	44.00	\$31,271.88	\$1,375,962.72
Employee Cost Sharing Contribution (enter as negative - )						(\$268,000.00)
Subtotal	100.00		\$2,573,611.32	101.00		\$2,017,089.20
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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	24	\$7,387.00	\$177,288.00	23	\$8,400.00	\$193,200.00
Parent & Child	0	\$0.00	\$0.00	0		\$0.00
Employee & Spouse (or Partner)	25	\$19,953.43	\$498,835.75	26	\$16,800.00	\$436,800.00
Family	7	\$34,687.58	\$242,813.06	7	\$35,700.00	\$249,900.00
Employee Cost Sharing Contribution (enter as negative - )						(\$7,000.00)
Subtotal	56.00		\$918,936.81	56.00		\$872,900.00
GRAND TOTAL	156.00		\$3,492,548.13	157.00		\$2,889,989.20

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** ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	Gross Days of			items) Individual	
	Accumulated	Dollar Value of Compensated	Approved Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
PBA - Police Dept.	803.00	\$442,542.82	X	Ordinance	Agreement
- БА - Ропсе Берт.	803.00	φ44z,04z.0z	^		
AFF - Fire Dept	1453.00	\$898,808.87	Х		
	1.100.00	<b>\$</b>			
CWA - Blue Collar	1373.00	\$242,281.58	Х		
CWA - White Collar	846.00	\$151,887.13	X		
	070.00	<b>*</b>			
GWIJ - Middle Mgmnt.	376.00	\$112,341.10	X		
GWU - Upper Mgmnt.	228.00	\$93,079.60	Х		
NON-UNION					
Police Chief	157.00	\$112,957.63		Х	Х
Police Captain	157.00	\$79,884.35		X	X
Police Lieutenants	172.00	\$86,035.81		Х	Х
Fire Chief	152.00	\$73,164.38		X	Х
Chief Financial Officer	0.00	\$0.00		X	
City Clerk	21.00	\$6,866.16		X	
Fax Collector	99.00	\$28,883.85		X	
		, 1,111			
Tax Assessor	92.00	\$30,169.72		X	
Non-Union (all others)	427.00	\$88,222.40		Х	
Totals	6356.00	\$2,447,125.40			
Total Funds Reserved	as of and of 2022	\$185,420.10			
	propriated in 2023				

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

	Gross		Net		Current Year	2024	2025	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00	\$0.00	Utility Fund - Principal	\$1,330,000.00	\$1,393,000.00	\$1,313,000.00	\$9,135,000.00
Regional School Debt	\$7,676,901.93	\$7,676,901.93	\$0.00	Utility Fund - Interest	\$465,000.00	\$400,000.00	\$345,000.00	\$2,585,100.00
				Bond Anticipation Notes - Principal	\$215,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$272,100.00			
Water/Sewer	\$17,601,784.11	\$17,601,784.11	\$0.00	Bonds - Principal	\$2,660,000.00	\$2,790,000.00	\$2,955,000.00	\$14,010,000.00
Beach	\$3,779,900.00	\$3,779,900.00	\$0.00	Bonds - Interest	\$705,000.00	\$702,675.00	\$509,000.00	\$1,412,425.00
Tourism			\$0.00	Loans & Other Debt - Principal	\$19,125.00	\$19,500.00	\$19,900.00	
			\$0.00	Loans & Other Debt - Interest	\$1,075.00	\$700.00	\$300.00	
			\$0.00		_			
				Total	\$5,667,300.00	\$5,305,875.00	\$5,142,200.00	\$27,142,525.00
Municipal Purposes								
Debt Authorized (BNI)	\$12,569,595.00	\$738,475.97	\$11,831,119.03		\$4,224,125.00	\$4,202,500.00	\$4,287,900.00	\$23,145,000.00
Notes Outstanding	\$2,915,000.00		\$2,915,000.00	Total Interest	\$1,443,175.00	\$1,103,375.00	\$854,300.00	\$3,997,525.00
Bonds Outstanding	\$22,415,000.00		\$22,415,000.00	% of Total Current Year Budget	15.73%			
Loans and Other Debt	\$58,493.71		\$58,493.71					
				Description		Debt Not Lis	ted Above	
Total (Current Year)	\$67,016,674.75	\$29,797,062.01	\$37,219,612.74	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2020 census)	2,768			Total Other				
Per Capita Gross Debt	\$24,211.23			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$13,446.39			Rating		AA		
				Year of Last Rating		2021		
3 Year Average Property Valuation		\$3,744,356,670.33						I
	=			  Mark "X" if Municipality has	no hand rating			
Net Debt as % of 3 Year Average Pr	ronerty Valuation	0.99%		Triaik 2x in Winnerpanty has	no bond rating			
The Best as 70 of 5 Teal Average 1	=	0.9970		Sheet UFB-10				
				Succi Ord-10				

### 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
	Municipality	Cape May Point	Construction	Uniform Construction Code		1/1/2014	10/31/2024	90% of UCC fees
	Municipality	Cape May Point	Municipal Court	Court and Public Defender		3/1/2017	3/1/2024	
	Municipality		Police Protection Services	Police		1/1/2016	12/31/2025	
	Municipality	Cape May Point	Emergency Medical Services	EMS / Dispatch		3/1/2018	12/31/2025	
Lead	Municipality	Cape May Point	Water Utility Services	Water Utility		1/1/1997	Ongoing	Based on water use
Lead	Municipality	West Cape May	Construction	Uniform Construction Code		1/1/2016	12/31/2025	
Lead	Municipality	West Cape May	Police Protection Services	Police		3/1/2018	12/31/2025	
Lead	Municipality	West Cape May	Emergency Medical Services	EMS / Dispatch		1/1/1997	Ongoing	
Lead	Municipality	West Cape May	Water Utility Services	Water Utility		7/17/2018	12/31/2024	All UCC Revenue
Lead		United States Coast Guard	Water Utility Services	Water Utility		1/1/1997	Ongoing	Based on water use
Recipient	County	Cape May County	Animal Control	Animal Control		1/19/2016	Ongoing	
Recipient	Municipality	West Cape May	Municipal Court	Court and Public Defender	Shared Court Administrator	5/15/2018	12/31/2023	80% of EE Cost
	Amount Received Page Total							\$0.00
	Amount Paid Page Total							\$0.00
	Page Total							\$0.00

### 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
	A							Ф0,00
	Amount Received Total							\$0.00
	Amount Paid Total Total							\$0.00
	1 บเลา							\$0.00

## 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				
Cape May Housing Authority				

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

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