



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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-23.19%	(\$271,950.00)	\$1,172,950.00	\$901,000.00	\$901,000.00		\$0.00					
08	Local Revenue	-15.87%	(\$243,713.37)	\$1,535,348.37	\$1,291,635.00	\$374,015.00		\$917,620.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$122,345.00	\$122,345.00	\$122,345.00							
08	Uniform Construction Code Fees	-6.44%	(\$12,042.00)	\$187,042.00	\$175,000.00	\$175,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	780.38%	\$174,534.66	\$22,365.34	\$196,900.00	\$196,900.00							
08	Other Special Items	-92.47%	(\$200,000.00)	\$216,275.00	\$16,275.00	\$16,275.00							
15	Receipts from Delinquent Taxes	12.82%	\$10,226.16	\$79,773.84	\$90,000.00	\$90,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.18%	\$10,570.29	\$6,017,352.63	\$6,027,922.92	\$6,027,922.92							
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	-5.69%	(\$532,374.26)	\$9,353,452.18	\$8,821,077.92	\$7,903,457.92	\$0.00	\$917,620.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Full-Time	Positions Part-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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	3.00	4.50	-12.06%	(\$33,433.43)	\$277,183.43	\$243,750.00	\$229,250.00			\$14,500.00					
21	Land-Use Administration	0.92		0.15%	\$99.54	\$67,650.46	\$67,750.00	\$67,750.00								
22	Uniform Construction Code	1.79		-0.77%	(\$924.54)	\$119,624.54	\$118,700.00	\$118,700.00								
23	Insurance	0.12		-0.72%	(\$70.63)	\$9,820.63	\$9,750.00	\$9,750.00								
25	Public Safety	13.17	5.00	1.73%	\$25,146.96	\$1,455,921.04	\$1,481,068.00	\$1,481,068.00								
26	Public Works	11.00	1.50	7.61%	\$50,025.74	\$657,474.26	\$707,500.00	\$347,000.00			\$360,500.00					
27	Health and Human Services			#DIV/0!	\$0.00		\$0.00									
28	Parks and Recreation		102.00	0.77%	\$4,202.99	\$549,297.01	\$553,500.00	\$553,500.00								
29	Education (including Library)	1.00	3.00	166.09%	\$68,697.71	\$41,362.29	\$110,060.00	\$110,060.00								
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			#DIV/0!	\$0.00		\$0.00									
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			#DIV/0!	\$0.00		\$0.00									
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	2.00	6.83%	\$9,687.08	\$141,930.92	\$151,618.00	\$151,618.00								
44	Capital			#DIV/0!	\$0.00		\$0.00									
45	Debt			#DIV/0!	\$0.00		\$0.00									
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			#DIV/0!	\$0.00		\$0.00									
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		33.00	118.00	3.72%	\$123,431.42	\$3,320,264.58	\$3,443,696.00	\$3,068,696.00	\$0.00	\$0.00	\$375,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	84	\$83,943,400.00	4.59%	15A Public Schools			0.00%
2 Residential	1,575	\$1,741,977,100.00	95.25%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	23	\$48,088,300.00	84.54%
4A Commercial	6	\$2,836,300.00	0.16%	15D Church and Charities	6	\$8,792,800.00	15.46%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt			0.00%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,665	\$1,828,756,800.00	100.00%	Total	29	\$56,881,100.00	100.00%
Average Ratio (%), Assessed to True Value				94.21%			
Equalized Valuation, Taxable Properties				\$1,941,149,347.20			
Total # of property tax appeals filed in 2017				County Tax Board		25.00	
				State Tax Court		14.00	
Number of 2017 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				16.00			
Amount paid out by municipality for tax appeals in 2017				\$21,696.75			
				Percentage of Exempt vs. Non-Exempt Properties			
				3.11%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 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		3.00	39,529.08	\$36,720.00				\$2,809.08
Supervisory Staff (Department Heads & Managers)	7.00		650,118.69	\$457,801.69		\$61,208.09	\$96,087.08	\$35,021.83
Police Officers (Including Superior Officers)	14.00	4.00	1,912,212.77	\$1,158,950.00	\$113,325.00	\$316,972.83	\$214,845.96	\$108,118.98
Fire Fighters (Including Superior Officers)		2.00	47,715.00	\$43,066.00		\$1,354.00		\$3,295.00
All Other Union Employees not listed above	10.00	62.00	1,612,864.54	\$1,135,220.00	\$60,000.00	\$177,463.21	\$148,747.00	\$91,434.33
All Other Non-Union Employees not listed above	2.00	47.00	337,026.28	\$267,233.00		\$15,332.72	\$34,017.24	\$20,443.32
Totals	33.00	118.00	4,599,466.36	\$3,098,990.69	\$173,325.00	\$572,330.85	\$493,697.28	\$261,122.54

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	6.00	\$12,629.76	\$75,778.56	5.00	\$12,546.72	\$62,733.60
Parent & Child	3.00	\$22,640.04	\$67,920.12	5.00	\$22,597.32	\$112,986.60
Employee & Spouse (or Partner)	6.00	\$25,072.68	\$150,436.08	4.00	\$24,451.75	\$97,807.00
Family	10.00	\$35,210.16	\$352,101.60	13.00	\$35,075.76	\$455,984.88
Employee Cost Sharing Contribution (enter as negative -)			(\$125,893.20)			(\$145,836.36)
Subtotal	25.00		\$520,343.16	27.00		\$583,675.72
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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
GRAND TOTAL	25.00		\$520,343.16	27.00		\$583,675.72

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2019	2020	All Additional Future																									
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets																									
Local School Debt		\$0.00	Utility Fund - Principal	\$75,000.00	\$75,000.00	\$80,000.00	\$720,000.00																								
Regional School Debt		\$0.00	Utility Fund - Interest	\$27,750.00	\$25,125.00	\$22,800.00	\$97,200.00																								
Utility Fund Debt			Bond Anticipation Notes - Principal	\$5,000.00																											
0	\$1,487,540.77	\$1,487,540.77	\$0.00	\$82,620.00																											
0		\$0.00	Bonds - Principal	\$475,000.00	\$475,000.00	\$470,000.00	\$4,330,000.00																								
0		\$0.00	Bonds - Interest	\$167,750.00	\$151,125.00	\$136,950.00	\$595,050.00																								
0		\$0.00	Loans & Other Debt - Principal	\$158,218.29	\$163,052.58	\$0.00	\$0.00																								
0		\$0.00	Loans & Other Debt - Interest	\$11,115.00	\$5,700.00	\$0.00	\$0.00																								
0		\$0.00																													
0		\$0.00																													
<u>Municipal Purposes</u>			Total	\$1,002,453.29	\$895,002.58	\$709,750.00	\$5,742,250.00																								
Debt Authorized		\$0.00	Total Principal	\$713,218.29	\$713,052.58	\$550,000.00	\$5,050,000.00																								
Notes Outstanding		\$0.00	Total Interest	\$289,235.00	\$181,950.00	\$159,750.00	\$692,250.00																								
Bonds Outstanding		\$0.00	% of Total Current Year Budget	29.11%																											
Loans and Other Debt	\$9,844,099.00	\$9,844,099.00																													
Total (Current Year)	\$11,331,639.77	\$1,487,540.77	\$9,844,099.00																												
Population (2010 census)	777		<table border="1"> <thead> <tr> <th>Description</th> <th colspan="4">Debt Not Listed Above</th> </tr> </thead> <tbody> <tr> <td>Total Guarantees - Governmental</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Guarantees - Other</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Capital/Equipment Leases</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Other</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				Description	Debt Not Listed Above				Total Guarantees - Governmental					Total Guarantees - Other					Total Capital/Equipment Leases					Total Other				
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Total Other																															
Per Capita Gross Debt	\$14,583.83		<table border="1"> <thead> <tr> <th>Bond Rating</th> <th>Moody's</th> <th>Standard & Poors</th> <th>Fitch</th> <th colspan="2"></th> </tr> </thead> <tbody> <tr> <td>Rating</td> <td></td> <td>AA+</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Year of Last Rating</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				Bond Rating	Moody's	Standard & Poors	Fitch			Rating		AA+				Year of Last Rating												
Bond Rating	Moody's	Standard & Poors	Fitch																												
Rating		AA+																													
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Per Capita Net Debt	\$12,669.37		<table border="1"> <tr> <td>Mark "X" if Municipality has no bond rating</td> <td>2017</td> <td colspan="4"></td> </tr> </table>				Mark "X" if Municipality has no bond rating	2017																							
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3 Yr. Average Property Valuation		\$1,898,150,321.33																													
Net Debt as % of 3 Year Avg Property Valuation		0.52%																													

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	City of Ventnor	Construction Code Officials	Plumbing, Electrical, etc.	1/1/2016	12/31/2018	\$43,750.00
Providing	County of Atlantic	Street Sweeping/Snow Plowing				variable
Receiving	City of Margate	Mechanic Services				\$66.05 per hour
Receiving	City of Margate	Salt Storage				none
Receiving	Egg Harbor Twp.	Dispatching Services		11/1/2015	12/31/2018	\$254,925.00

USER FRIENDLY BUDGET SECTION - Notes

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