



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	0.661	\$15,155,126.97	53.70%	\$2,524.74	Municipal Purpose Tax	ACTUAL	\$15,356,509.24
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$216,882.42	0.77%	\$38.20	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.323	\$7,393,659.00	26.20%	\$1,233.72	Local School District	ESTIMATED	\$7,541,532.18
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.207	\$4,737,341.05	16.79%	\$790.65	County Purposes	ESTIMATED	\$4,832,087.87
County Library	0.032	\$716,410.15	2.54%	\$122.23	County Library	ESTIMATED	\$730,738.35
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space	ESTIMATED	\$221,220.07
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2017 Budget)</b>	<b>1.233</b>	<b>\$28,219,419.59</b>	<b>100.00%</b>	<b>\$4,709.54</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$28,682,087.71</b>
Total Taxable Valuation as of October 1, 2017 <u>\$2,291,044,313.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>8,588,288.78</u>		
Current Year Average Residential Assessment <u>\$381,958.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>23,084,335.39</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$13,325,578.47</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$27,821,625.08</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$860,462.63</u>		
0.661	0.671	1.51%			Total Amount to be Raised by Taxes <u>\$28,682,087.71</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>97.00%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$15,155,126.97	\$15,356,509.24	1.33%	\$201,382.27		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2017 <u>27,864,280.49</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>28,353,904.44</u>		
\$2,524.74	\$2,562.94	1.51%	\$38.20		% of Taxes Collected, CY 2017 <u>98.27%</u>		
<b>Sheet UFB-1</b>					Delinquent Taxes - June 30, 2017 <u>\$447,156.56</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-25.71%	(\$900,000.00)	\$3,500,000.00	\$2,600,000.00	\$2,600,000.00							
08	Local Revenue	-18.80%	(\$1,074,816.75)	\$5,716,835.00	\$4,642,018.25	\$4,642,018.25							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$381,045.00	\$381,045.00	\$381,045.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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	-96.65%	(\$1,562,326.23)	\$1,616,467.86	\$54,141.63	\$54,141.63							
08	Other Special Items	-4.32%	(\$24,301.04)	\$562,384.94	\$538,083.90	\$538,083.90							
15	Receipts from Delinquent Taxes	-4.86%	(\$19,056.59)	\$392,056.59	\$373,000.00	\$373,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-1.69%	(\$264,080.59)	\$15,620,589.83	\$15,356,509.24	\$15,356,509.24							
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>	<b>-13.83%</b>	<b>(\$3,844,581.20)</b>	<b>\$27,789,379.22</b>	<b>\$23,944,798.02</b>	<b>\$23,944,798.02</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

FCOA	Budgeted Positions	% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget					
20	General Government		2.43%	\$27,924.00	\$1,151,335.00	\$1,179,259.00	\$1,165,735.00	\$13,524.00						
21	Land-Use Administration		-4.56%	(\$8,000.00)	\$175,600.00	\$167,600.00	\$154,600.00	\$13,000.00						
22	Uniform Construction Code		0.25%	\$350.00	\$142,300.00	\$142,650.00	\$142,650.00							
23	Insurance		2.05%	\$75,000.00	\$3,661,522.00	\$3,736,522.00	\$3,736,522.00							
25	Public Safety		-20.54%	(\$1,202,548.12)	\$5,854,046.68	\$4,651,498.56	\$4,647,873.76	\$3,624.80						
26	Public Works		-3.52%	(\$159,910.91)	\$4,544,222.74	\$4,384,311.83	\$4,346,795.00	\$37,516.83						
27	Health and Human Services		5.71%	\$2,000.00	\$35,000.00	\$37,000.00	\$37,000.00							
28	Parks and Recreation		-24.88%	(\$286,500.00)	\$1,151,550.00	\$865,050.00	\$865,050.00							
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00								
30	Unclassified		#DIV/0!	\$0.00		\$0.00								
31	Utilities and Bulk Purchases		1.41%	\$15,000.00	\$1,062,000.00	\$1,077,000.00	\$1,077,000.00							
32	Landfill / Solid Waste Disposal		1.90%	\$14,500.00	\$762,500.00	\$777,000.00	\$777,000.00							
35	Contingency		#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures		5.20%	\$63,110.00	\$1,214,066.00	\$1,277,176.00	\$1,277,176.00							
37	Judgements		#DIV/0!	\$0.00		\$0.00								
42	Shared Services		#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender		1.22%	\$2,288.00	\$188,230.00	\$190,518.00	\$190,518.00							
44	Capital		-38.51%	(\$830,000.00)	\$2,155,400.00	\$1,325,400.00	\$1,325,400.00							
45	Debt		0.10%	\$3,325.00	\$3,270,025.00	\$3,273,350.00	\$3,273,350.00							
46	Deferred Charges		-100.00%	(\$160,000.00)	\$160,000.00	\$0.00	\$0.00							
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes		3.22%	\$26,803.55	\$833,659.08	\$860,462.63	\$860,462.63							
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00								
	Total	0.00	0.00	-9.17%	(\$2,416,658.48)	\$26,361,456.50	\$23,944,798.02	\$23,877,132.39	\$67,665.63	\$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	88	\$29,398,600.00	1.28%	15A Public Schools	5	\$14,523,000.00	14.52%
2 Residential	5,067	\$1,935,383,400.00	84.48%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	78	\$70,442,600.00	70.45%
4A Commercial	140	\$310,862,100.00	13.57%	15D Church and Charities	5	\$10,258,600.00	10.26%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	30	\$15,142,500.00	0.66%	15F Other Exempt	12	\$4,764,200.00	4.76%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$257,713.00	0.01%				
<b>Total</b>	<b>5,326</b>	<b>\$2,291,044,313.00</b>	<b>100.00%</b>	<b>Total</b>	<b>100</b>	<b>\$99,988,400.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				104.68%			
Equalized Valuation, Taxable Properties				\$2,188,617,035.73			
Total # of property tax appeals filed in 2017				County Tax Board		47.00	
				State Tax Court		4.00	
Number of 2017 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				4.00			
Amount paid out by municipality for tax appeals in 2017				\$50,982.10			
Percentage of Exempt vs. Non-Exempt Properties				4.36%			

<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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	78,964.60	\$59,500.00	\$4,000.00	\$6,890.42		\$8,574.18
Supervisory Staff (Department Heads & Managers)	8.00	4.00	1,295,235.59	\$824,552.18		\$87,033.72	\$264,828.55	\$118,821.14
Police Officers (Including Superior Officers)	23.00	15.00	3,293,339.01	\$1,864,897.68	\$199,156.08	\$361,581.00	\$598,965.32	\$268,738.93
Fire Fighters (Including Superior Officers)		1.00	4,004.36	\$3,500.00				\$504.36
All Other Union Employees not listed above	22.00	22.00	1,647,642.97	\$996,523.28	\$109,676.72	\$77,778.13	\$320,062.00	\$143,602.84
All Other Non-Union Employees not listed above	35.00	144.00	3,871,092.15	\$2,484,160.82	\$65,450.00	\$158,783.65	\$804,144.13	\$358,553.55
<b>Totals</b>	<b>88.00</b>	<b>189.00</b>	<b>10,190,278.68</b>	<b>\$6,233,133.96</b>	<b>\$378,282.80</b>	<b>\$692,066.92</b>	<b>\$1,988,000.00</b>	<b>\$898,795.00</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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	22.00	\$10,917.00	\$240,174.00	19.00	\$11,165.46	\$212,143.74
Parent & Child	8.00	\$19,541.40	\$156,331.20	8.00	\$20,175.23	\$161,401.84
Employee & Spouse (or Partner)	19.00	\$21,928.76	\$416,646.44	17.00	\$21,834.36	\$371,184.12
Family	39.00	\$30,533.67	\$1,190,813.13	39.00	\$31,404.07	\$1,224,758.73
Employee Cost Sharing Contribution (enter as negative - )			(\$213,322.16)			(\$201,132.48)
<b>Subtotal</b>	<b>88.00</b>		<b>\$1,790,642.61</b>	<b>83.00</b>		<b>\$1,768,355.95</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$21,834.36	\$21,834.36	2	\$22,778.34	\$45,556.68
Family	1	\$30,458.40	\$30,458.40	1	\$30,458.40	\$30,458.40
Employee Cost Sharing Contribution (enter as negative - )			(\$1,677.84)			(\$4,989.12)
<b>Subtotal</b>	<b>2.00</b>		<b>\$50,614.92</b>	<b>3.00</b>		<b>\$71,025.96</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	17	\$7,527.20	\$127,962.40	14	\$8,177.11	\$114,479.54
Parent & Child	3	\$18,595.96	\$55,787.88	4	\$16,970.22	\$67,880.88
Employee & Spouse (or Partner)	23	\$16,449.86	\$378,346.78	22	\$18,985.90	\$417,689.80
Family	13	\$38,702.95	\$503,138.35	10	\$37,728.12	\$377,281.20
Employee Cost Sharing Contribution (enter as negative - )			(\$1,478.00)			(\$1,529.28)
<b>Subtotal</b>	<b>56.00</b>		<b>\$1,063,757.41</b>	<b>50.00</b>		<b>\$975,802.14</b>
<b>GRAND TOTAL</b>	<b>146.00</b>		<b>\$2,905,014.94</b>	<b>136.00</b>		<b>\$2,815,184.05</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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**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				
Regional School Debt		\$0.00				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$482,088.00	\$482,088.00				
Notes Outstanding	\$3,736,990.00	\$3,736,990.00				
Bonds Outstanding	\$12,655,000.00	\$12,655,000.00				
Loans and Other Debt	\$13,178,837.55	\$13,178,837.55				
<b>Total (Current Year)</b>	<b>\$30,052,915.55</b>	<b>\$0.00</b>	<b>\$30,052,915.55</b>			
Population (2010 census)	<u>3,270</u>					
Per Capita Gross Debt	<u>\$9,190.49</u>					
Per Capita Net Debt	<u>\$9,190.49</u>					
3 Yr. Average Property Valuation	<u>\$2,166,152,383.00</u>					
Net Debt as % of 3 Year Avg Property Valuation	<u>1.39%</u>					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$44,000.00			
Bond Anticipation Notes - Interest			\$84,083.00			
Bonds - Principal			\$1,820,000.00	\$2,040,000.00	\$2,070,000.00	\$6,725,000.00
Bonds - Interest			\$385,350.00	\$328,950.00	\$264,150.00	\$415,825.00
Loans & Other Debt - Principal			\$729,251.26	\$740,291.62	\$751,377.97	\$10,957,916.70
Loans & Other Debt - Interest			\$210,072.91	\$201,032.55	\$191,996.20	\$1,795,743.67
<b>Total</b>			<b>\$3,272,757.17</b>	<b>\$3,310,274.17</b>	<b>\$3,277,524.17</b>	<b>\$19,894,485.37</b>
Total Principal			\$2,593,251.26	\$2,780,291.62	\$2,821,377.97	\$17,682,916.70
Total Interest			\$679,505.91	\$529,982.55	\$456,146.20	\$2,211,568.67
% of Total Current Year Budget			13.67%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>			
Rating	Aa3					
Year of Last Rating	2014					
<b>Mark "X" if Municipality has no bond rating</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

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


# 2018 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2018 BUDGET)

**CAP**

MUNICIPALITY: BOROUGH OF WILDWOOD CREST

COUNTY: CAPE MAY

<u>Don Cabrera</u> <b>Mayor's Name</b>	<u>12/31/2021</u> <b>Term Expires</b>
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Governing Body Members	
Name	Term Expires
<u>Joyce P. Gould</u>	<u>12/31/2021</u>
<u>David Thompson</u>	<u>12/31/2021</u>

Municipal Officials	
<u>Patricia Feketics</u>	<u>C-1744</u>
Municipal Clerk	Cert. No.
<u>Lyndsey Herman</u>	<u>T-8246</u>
Tax Collector	Cert. No.
<u>Alicia A. Belansen</u>	<u>N-1527</u>
Chief Financial Officer	Cert. No.
<u>Michael S. Garcia</u>	<u>472</u>
Registered Municipal Accountant	Lic. No.
<u>Ronald Gelzunas</u>	
Municipal Attorney	
<u>Constance Mahon, Borough Administrator</u>	

Official Mailing Address of Municipality

BOROUGH HALL  
6101 Pacific Avenue  
Wildwood Crest, NJ 08260

Fax #: 609-522-7108

Please attach this to your 2018 Budget and Mail to:

Director, Division of Local Government Services  
 Department of Community Affairs  
 P.O. Box 803  
 Trenton NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

Sheet A

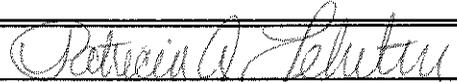
# 2018 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of WILDWOOD CREST, County of CAPE MAY for the Fiscal Year 2018.

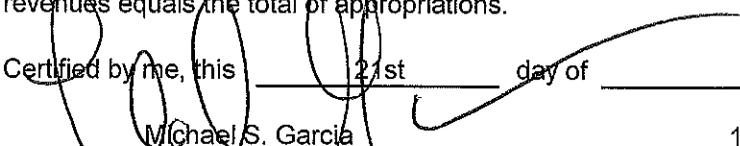
It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

21st day of February, 2018  
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 21st day of February, 2018

  
Clerk  
6101 Pacific Avenue  
Address  
Wildwood Crest, NJ 08260  
Address  
609-729-8040  
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 21st day of February, 2018  
  
Michael S. Garcia  
Registered Municipal Accountant  
Ocean City, NJ 08226  
Address  
1535 Haven Avenue  
Address  
609-399-6333  
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 21st day of February, 2018  
  
Chief Financial Officer

DO NOT USE THESE SPACES

### CERTIFICATION OF ADOPTED BUDGET

*(Do not advertise this Certification form)*

It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_, 2018 By: \_\_\_\_\_

### CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_, 2018 By: \_\_\_\_\_

Sheet 1

**COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES**

The changes or comments which follow must be considered in connection with further action on this budget.

BOROUGH of WILDWOOD CREST, County of CAPE MAY

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of WILDWOOD CREST, County of CAPE MAY for the Fiscal Year 2018

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2018;

Be it Further Resolved, that said Budget be published in the HERALD OF CAPE MAY COUNTY

in the issue of February 28th, 2018

The Governing Body of the BOROUGH of WILDWOOD CREST does hereby approve the following as the Budget for the year 2018:

RECORDED VOTE

(Insert last name)

Ayes

GOULD
THOMPSON
CABRERA

Nays

NONE

Abstained

NONE

Absent

NONE

Notice is hereby given that the Budget and Tax Resolution was approved by the BOARD OF COMMISSIONERS of the BOROUGH of WILDWOOD CREST, County of CAPE MAY, on February 21st, 2018.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH HALL, on March 21st, 2018 at 5:30 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2018 may be presented by taxpayers or other interested persons.

# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2018
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	15,187,674.76
<b>2. Appropriations excluded from "CAPS" -</b>	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-53.3 as amended)}	7,896,660.63
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	<b>23,084,335.39</b>
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimate</b> <span style="border: 1px solid black; padding: 2px;">97.00%</span> <b>Percent of Tax Collections</b>	860,462.63
Building Aid Allowance      2018 - \$ _____	
for Schools-State Aid      2017 - \$ _____	23,944,798.02
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	<b>23,944,798.02</b>
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	<b>8,588,288.78</b>
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	15,356,509.24
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	-



EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2017	26,332,956.50	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	15,236,737.75
Subtotal	26,332,956.50		
Exceptions Less:		Additions:	
Total Other Operations	3,447,164.00	New Construction (Assessor Certification)	41,486.34
Total Uniform Construction Code		2016 Cap Bank	420,493.52
Total Interlocal Service Agreement		2017 Cap Bank	434,656.17
Total Additional Appropriations			
Total Capital Improvements	2,155,400.00		
Total Debt Service	3,270,025.00		
Transferred to Board of Education		Total Additions	896,636.03
Type I School Debt			
Total Public & Private Programs	1,601,517.86	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	16,133,373.78
Judgments			
Total Deferred Charges	160,000.00	Additional Increase to COLA rate.           1.0%	
Cash Deficit		Amount of Increase allowable.       3.5%	148,651.10
Reserve for Uncollected Taxes	833,739.64		
Total Exceptions	11,467,846.50		
Amount on Which CAP is Applied	14,865,110.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	16,282,024.88
<u>2.5% CAP</u>	371,627.75		
Allowable Operating Appropriations before		Actual Sheet 19 Appropriations	15,187,674.76
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	15,236,737.75	Amount below CAP	(1,094,350.12)

NOTE:

Sheet 3b

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

**NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW**

P.L. 2007, c. 62, effective April 3, 2007, imposes a 4% CAP on the Tax Levy of your Municipality, with certain exception and exclusions. In addition to the all of the exceptions and exclusions the Local Finance Board may approve waivers for certain extraordinary costs identified by the Statute. The voters may also approve increases above the 4% CAP with a vote of at least 60%.

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

**SUMMARY LEVY CAP CALCULATION**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation	15,155,126.97
Less: CY 2017 One Year Waivers	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	-
Less: Prior Year Deferred Charges: Emergencies	(160,000.00)
Less: Prior Year Recycling Tax	
<b>Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation</b>	<u>14,995,126.97</u>
Plus 2% CAP Increase	<u>299,902.54</u>
<b>ADJUSTED TAX LEVY</b>	<u>15,295,029.51</u>
Plus: Assumption of Service/Function	-
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>15,295,029.51</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

15,295,029.51

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	-
Allowable Pension Obligations Increases	31,242.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	-
Allowable Debt Service and Capital Leases Inc.	20,170.00
Recycling Tax appropriation	-
Deferred Charge to Future Taxation Unfunded	-
Current Year Deferred Charges: Emergencies	-

Add Total Exclusions	<u>51,412.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	16,845.00

**ADJUSTED TAX LEVY**

15,329,596.51

Additions:

New Ratables - Increase for new construction	6,276,300
Prior Year's Local Purpose Tax Rate (per\$100)	<u>0.661</u>
New Ratable Adjustment to Levy	41,486.34
Amounts approved by Referendum	
Levy Cap Banks	2,481,344.00

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION**

17,852,426.85

**AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES**

15,356,509.24

**OVER OR (UNDER) 2% LEVY CAP**

(2,495,917.61)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

SPLIT FUNCTIONS

Insurance		
Employee Group Health		
Inside "CAPS" - Sheet 15b	3,176,522.00	
Outside "CAPS" - Sheet 20	<u>                  -</u>	
		<u>3,176,522.00</u>

RECAP OF GROUP INSURANCE APPROPRIATION

Instead of receiving Health Benefits, Borough employees can elect an opt-out for 2018. This projected opt-out amount is budgeted separately on Sheet 15b.

Health Benefit Waiver	
Salaries and Wages	<u>40,000.00</u>

RECAP OF GROUP INSURANCE APPROPRIATION

Following is a recap of the Borough's Group Insurance

	Hospitalization and RX	Dental	Vision	Other	Less: Contributions	Net Cost
Retirees	1,075,000.00	65,000.00	10,000.00	40,000.00	(1,478.00)	1,188,522.00
Active	<u>2,070,000.00</u>	<u>115,000.00</u>	<u>18,000.00</u>		<u>(215,000.00)</u>	<u>1,988,000.00</u>
	<u>3,145,000.00</u>	<u>180,000.00</u>	<u>28,000.00</u>	<u>40,000.00</u>	<u>(216,478.00)</u>	<u>3,176,522.00</u>

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2018	2017	Cash in 2017
<b>1. Surplus Anticipated</b>	08-101	2,600,000.00	3,500,000.00	3,500,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	2,600,000.00	3,500,000.00	3,500,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103			
Other	08-104	170,000.00	170,000.00	171,098.00
Fees and Permits	08-105	140,000.00	133,000.00	148,849.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	63,000.00	81,000.00	66,512.13
Other	08-109			
Interest and Costs on Taxes	08-112	85,000.00	80,000.00	101,550.47
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	255,000.00	240,000.00	273,483.96
Interest on Investments and Deposits	08-113	95,000.00	65,000.00	156,101.41
Anticipated Utility Operating Surplus	08-114			
Recreation Income - Pool	08-105	77,000.00	75,000.00	81,590.00
TV Cable Franchise Fee	08-105	52,773.25	46,734.67	49,734.67
Municipal Pier and Concession Income	08-105	280,000.00	280,000.00	514,400.00

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2018	2017	Cash in 2017
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
Interest and Costs on Delinquent Sewer Rents	08-121	19,000.00	19,000.00	23,257.27
Fees and Permits - Craft Show	08-105	5,000.00	5,000.00	6,000.00
Sewer Rents	08-120	3,230,245.00	3,447,164.00	3,935,245.16
Ambulance Fees	08-122	170,000.00	160,000.00	189,012.93
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	<b>4,642,018.25</b>	<b>4,801,898.67</b>	<b>5,716,835.00</b>

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2018	2017	Cash in 2017
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	381,045.00	381,045.00	381,045.00
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>381,045.00</b>	<b>381,045.00</b>	<b>381,045.00</b>

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2018	2017	Cash in 2017
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>				
	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2018	2017	Cash in 2017
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of the Director of Local Government Services - Interlocal</b>				
<b>Municipal Service Agreements Offset With Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	11-001	-	-	-



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2018	2017	Cash in 2017
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Public Health Priority Funding - 1987	10-785			
N.J. DOT Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701	12,984.72	13,552.02	13,552.02
Drunk Driving Enforcement Fund	10-745		5,109.51	5,109.51
Clean Communities Program	10-770	24,532.11	28,876.16	28,876.16
GWTIDA - Summer Events Grants	10-771		28,500.00	28,500.00
	10-728			
	10-729			
State Local- Housing Inspection	10-708	13,000.00	21,000.00	21,000.00
Police Body Armor - Reserved	10-726	2,187.25	2,103.97	2,103.97
US Bulletproof Vest Program	10-727	1,437.55	2,655.00	2,655.00
Domestic Violence Grant	10-730			
Comcast Technology Grant	10-731			
2018 CY CDBG Grant - Beach access	10-707		270,000.00	270,000.00
GWTIDA - Summer Events Grant	10-708			
FEMA - Sunset Lake	10-799		1,244,671.20	1,244,671.20
DOT - Pacific Avenue	10-798			
	10-797			

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2018	2017	Cash in 2017
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>    With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>    Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>    Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	54,141.63	1,616,467.86	1,616,467.86

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2018	2017	Cash in 2017
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	158,000.00	154,000.00	166,498.46
Beach Operation Offset - Reserved	08-124	295,216.28	273,816.00	273,816.00
Anticipated General Capital Fund Balance - Premiums Received	08-180			
GWTIDA - Municipal Event Support	08-107	-	34,102.00	54,558.16
Municipal Pier and Concession Income	08-105			
Reserve to Pay Bonds & Notes	08-185			
Sewer Rents - New Fee Ordinance	08-120			
Anticipated General Capital Fund Balance	08-180			
Court Administrator	08-123	50,000.00	45,000.00	67,512.32
Recreation - Admin Fee		34,867.62		

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	538,083.90	506,918.00	562,384.94

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2018	2017	Cash in 2017
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	2,600,000.00	3,500,000.00	3,500,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	4,642,018.25	4,801,898.67	5,716,835.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	381,045.00	381,045.00	381,045.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	-	-	-
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	54,141.63	1,616,467.86	1,616,467.86
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	538,083.90	506,918.00	562,384.94
<b>Total Miscellaneous Revenues</b>	13-099	5,615,288.78	7,306,329.53	8,276,732.80
<b>4. Receipts from Delinquent Taxes</b>	15-499	373,000.00	400,000.00	392,056.59
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	8,588,288.78	11,206,329.53	12,168,789.39
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	15,356,509.24	15,155,126.97	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXX
c) Minimum Library Tax		-	-	XXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	15,356,509.24	15,155,126.97	15,620,589.83
<b>7. Total General Revenues</b>	13-299	23,944,798.02	26,361,456.50	27,789,379.22

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations - within "CAPS"		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF PUBLIC AFFAIRS</b>							
<b>    AND PUBLIC SAFETY:</b>							
Director's Office	20-110						
Salaries and Wages	20-110-1	19,500.00	32,000.00		32,000.00	28,572.62	3,427.38
Other Expenses	20-110-2	750.00	5,000.00		5,000.00	1,254.14	3,745.86
Fire	25-265						
Salaries and Wages	26-265-1	3,500.00	3,000.00		3,000.00	2,999.88	0.12
Other Expenses	26-265-2	220,700.00	218,700.00		218,700.00	218,480.74	219.26
Police	25-240						
Salaries and Wages	25-240-1	2,173,643.76	2,109,082.00		2,068,082.00	1,918,847.12	149,234.88
Other Expenses	25-240-2	223,800.00	277,400.00		295,400.00	237,600.03	57,799.97
Municipal Prosecutor	25-275						
Other Expenses	25-275-2	18,000.00	18,000.00		18,000.00	18,000.00	-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations - within "CAPS"		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF PUBLIC AFFAIRS</b>							
<b>AND PUBLIC SAFETY:</b>							
Legal	20-155						
Other Expenses	20-155-2	190,000.00	209,000.00		209,000.00	190,857.20	18,142.80
Local Code Enforcement	22-195						
Salaries and Wages	22-195-1	38,000.00	33,000.00		33,000.00	25,155.00	7,845.00
Other Expenses	22-195-2	6,500.00	6,000.00		6,000.00	4,510.14	1,489.86
Emergency Management Services	25-252						
Salaries and Wages	25-252-1	3,500.00	3,500.00		3,500.00	3,500.00	-
Other Expenses	25-252-2	2,500.00	2,500.00		2,500.00		2,500.00
Services of Ambulance	25-260						
Salaries and Wages	25-260-1	550,000.00	571,600.00		571,600.00	479,632.38	91,967.62
Other Expenses	25-260-2	39,900.00	51,950.00		51,950.00	31,548.41	20,401.59

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations - within "CAPS" - (continued)		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF PUBLIC AFFAIRS</b>							
<b>AND PUBLIC SAFETY: (cont)</b>							
Environmental Commission (N.J.S. 40:56A-1)	27-335						
Salaries and Wages	27-335-1	2,000.00	3,000.00		3,000.00	999.96	2,000.04
Other Expenses	27-335-2	1,000.00	2,000.00		2,000.00		2,000.00
Lifeguards	28-380						
Salaries and Wages	28-380-1	560,000.00	548,195.00		548,195.00	548,149.97	45.03
Other Expenses	28-380-2	75,580.00	75,580.00		98,580.00	98,075.47	504.53
Land Use Administration	21-180						
Salaries and Wages	21-180-1	32,500.00	32,500.00		32,500.00	29,230.74	3,269.26
Other Expenses	21-180-2	122,100.00	122,100.00		122,100.00	103,810.02	18,289.98
Uniform Fire Safety Act (P.L. 1983, c 383)							
Fire Official	25-265						
Salaries and Wages	25-265-1	131,000.00	126,000.00		126,000.00	115,903.12	10,096.88
Other Expenses	25-265-2	12,600.00	12,600.00		12,600.00	9,728.73	2,871.27

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations - within "CAPS" - (continued)		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF PUBLIC AFFAIRS</b>							
<b>AND PUBLIC SAFETY: (cont.)</b>							
Animal Control	27-340						
Other Expenses	27-340-2	37,000.00	35,000.00		35,000.00	26,128.00	8,872.00
Police Dispatch	25-250						
Salaries and Wages	25-250-1	205,000.00	170,000.00		170,000.00	170,000.00	-
Municipal Court	43-490						
Salaries and Wages	43-490-1	160,673.00	158,385.00		158,385.00	156,146.17	2,238.83
Other Expenses	43-490-2	16,845.00	16,845.00		16,845.00	11,483.91	5,361.09
Public Defender (P.L. 1997, C. 256)	43-495						
Other Expenses	43-495-2	13,000.00	13,000.00		13,000.00	11,916.63	1,083.37

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations - within "CAPS" - (continued)		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF PUBLIC AFFAIRS</b>							
<b>AND PUBLIC SAFETY: (cont.)</b>							
Traffic Maintenance	25-245						
Salaries and Wages	25-245-1	132,000.00	83,000.00		83,000.00	79,223.31	3,776.69
Other Expenses	25-245-2	38,400.00	38,400.00		38,400.00	36,504.29	1,895.71
New Jersey Public Employees							
OSHA Mandated Costs (P.L. 1983, Ch. 516)							
(Mandatory Vaccinations)							
Health	27-330						
Other Expenses	27-330-2				-		-

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations - within "CAPS" - (continued)		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF REVENUE AND FINANCE:</b>							
Director's Office	20-110						
Salaries and Wages	20-110-1	19,500.00	21,250.00		21,250.00	20,700.04	549.96
Other Expenses	20-110-2	1,200.00	1,200.00		1,200.00	1,056.50	143.50
Borough Administration	20-120						
Salaries and Wages	20-120-1	280,100.00	280,100.00		280,100.00	233,465.01	46,634.99
Other Expenses	20-120-2	62,455.00	62,455.00		62,455.00	47,824.75	14,630.25
Election Expense	20-120-2	1,200.00	1,200.00		1,200.00	954.96	245.04
Financial Administration	20-130						
Salaries and Wages	20-130-1	239,000.00	239,000.00		239,000.00	180,876.74	58,123.26
Other Expenses	20-130-2	121,700.00	121,700.00		121,700.00	86,850.82	34,849.18
Municipal Audit	20-135-2	33,700.00	33,700.00		33,700.00	33,700.00	-
Assessment of Taxes	20-150						
Salaries and Wages	20-150-1	10,000.00	50,000.00		50,000.00	27,660.68	22,339.32
Other Expenses	20-150-2	56,680.00	16,680.00		16,680.00	10,042.77	6,637.23

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations - within "CAPS" - (continued)		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF REVENUE AND FINANCE: (cont.)</b>							
Collection of Taxes	20-145						
Salaries and Wages	20-145-1	155,000.00	155,000.00		155,000.00	141,664.14	13,335.86
Other Expenses	20-145-2	23,000.00	23,000.00		23,000.00	15,378.51	7,621.49
Utility Billing Expenses	31-455						
Other Expenses	31-455	11,600.00	11,600.00		11,600.00	10,029.99	1,570.01
Insurance	23-200						
General Liability Insurance	23-210-2	170,000.00	180,000.00		180,000.00	180,000.00	-
Workers Compensation Insurance	23-215-2	350,000.00	360,000.00		360,000.00	317,469.66	42,530.34
Employee Group Insurance	23-220-2	3,176,522.00	3,091,522.00		2,866,522.00	2,591,311.55	275,210.45
Health Benefit Waiver	23-221						
Salaries and Wages	23-221-1	40,000.00	30,000.00		35,000.00	30,106.74	4,893.26

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations - within "CAPS" - (continued)		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF PUBLIC WORKS, PARKS</b>							
<b>AND PUBLIC PROPERTY:</b>							
Director's Office	20-110						
Salaries and Wages	20-110-1	20,500.00	18,500.00		18,500.00	18,500.00	-
Other Expenses	20-110-2	750.00	750.00		750.00	386.50	363.50
Engineer	20-165						
Other Expenses	20-165-2	80,000.00	80,000.00		155,000.00	148,047.53	6,952.47
Landfill	32-465						
Other Expenses	32-465-2	333,000.00	333,000.00		333,000.00	300,947.26	32,052.74
Public Works	26-300						
Salaries and Wages	26-300-1	427,000.00	397,000.00		397,000.00	392,881.33	4,118.67
Other Expenses	26-300-2	110,300.00	110,300.00		136,300.00	136,292.25	7.75
Recreation Buildings	26-310						
Other Expenses	26-310-2	83,250.00	83,250.00		83,250.00	83,113.30	136.70

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations - within "CAPS" - (continued)		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF PUBLIC WORKS, PARKS</b>							
<b>AND PUBLIC PROPERTY: (cont.)</b>							
Beach Cleaning	28-380						
Salaries and Wages	28-380-1	40,000.00	40,000.00		32,000.00	31,687.96	312.04
Other Expenses	28-380-2	72,000.00	72,000.00		53,000.00	52,929.89	70.11
Sanitation	26-305						
Salaries and Wages	26-305-1	403,000.00	383,000.00		379,000.00	373,143.38	5,856.62
Other Expenses	26-305-2	41,000.00	46,500.00		46,500.00	38,139.34	8,360.66
Parks and Buildings	26-310						
Salaries and Wages	26-310-1	172,000.00	172,000.00		152,000.00	142,666.10	9,333.90
Other Expenses	26-310-2	134,200.00	134,200.00		127,200.00	124,617.38	2,582.62
Sewerage	26-290						
Salaries and Wages	26-290-1	135,000.00	120,000.00		90,000.00	88,265.82	1,734.18
Other Expenses	26-290-2	52,600.00	37,600.00		26,600.00	25,340.13	1,259.87

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>DEPARTMENT OF PUBLIC WORKS, PARKS</b>							
<b>AND PUBLIC PROPERTY: (cont.)</b>							
Fleet Maintenance	26-315						
Salaries and Wages	26-315-1	134,000.00	134,000.00		134,000.00	130,302.98	3,697.02
Other Expenses	26-315-2	156,400.00	156,400.00		156,400.00	140,837.75	15,562.25
Tourism	28-370						
Salaries and Wages	28-370-1	25,000.00	12,000.00		12,000.00	11,569.50	430.50
Other Expenses	28-370-2	121,600.00	108,900.00		108,900.00	108,740.46	159.54
Recreation	28-370						
Salaries and Wages	28-370-1	325,000.00	325,000.00		318,000.00	316,757.43	1,242.57
Other Expenses	28-370-2	38,600.00	26,600.00		31,600.00	31,461.59	138.41



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>UTILITY EXPENSES AND BULK PURCHASES:</b>							
Water	31-445-2	90,000.00	90,000.00		90,000.00	34,744.35	55,255.65
Street Lighting	31-435-2	190,000.00	185,000.00		185,000.00	182,764.35	2,235.65
Communications	31-440-2	110,000.00	110,000.00		110,000.00	85,878.74	24,121.26
Fire Hydrants	25-265-2	47,000.00	47,000.00		47,000.00	47,000.00	-
Natural Gas	31-446-2	110,000.00	100,000.00		100,000.00	53,119.50	46,880.50
Electric	31-430-2	230,000.00	230,000.00		230,000.00	124,778.58	105,221.42
Gasoline	31-460-2	180,000.00	180,000.00		180,000.00	89,649.54	90,350.46
Accumulated Absence Liability	30-415-1	45,000.00	45,000.00		45,000.00	45,000.00	-
Information Technology	31-440-2	75,000.00	75,000.00		75,000.00	63,841.38	11,158.62
Wedding Fees - Salaries & Wages	20-120-1	4,000.00					
<b>Total Operations (Item 8(A)) within "CAPS"</b>	<b>34-199</b>	<b>13,910,498.76</b>	<b>13,651,044.00</b>	<b>-</b>	<b>13,431,044.00</b>	<b>12,029,844.56</b>	<b>1,401,199.44</b>
<b>B. Contingent</b>	<b>35-470</b>			<b>XXXXXXXXXX</b>	<b>-</b>		<b>-</b>
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>	<b>13,910,498.76</b>	<b>13,651,044.00</b>	<b>-</b>	<b>13,431,044.00</b>	<b>12,029,844.56</b>	<b>1,401,199.44</b>
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	<b>34-201-1</b>	<b>6,598,416.76</b>	<b>6,399,112.00</b>	<b>-</b>	<b>6,294,112.00</b>	<b>5,845,841.98</b>	<b>448,270.02</b>
<b>Other Expenses (Including Contingent)</b>	<b>34-201-2</b>	<b>7,312,082.00</b>	<b>7,251,932.00</b>	<b>-</b>	<b>7,136,932.00</b>	<b>6,184,002.58</b>	<b>952,929.42</b>



## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	334,486.00	293,376.00		293,376.00	287,376.00	6,000.00
Social Security System (O.A.S.I.)	36-472	520,000.00	500,000.00		500,000.00	443,411.04	56,588.96
Consolidated Police & Fireman's Pension Fund	36-474						
Police and Firemen's Retirement System of NJ	36-475	380,490.00	380,490.00		380,490.00	358,456.23	22,033.77
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	38,000.00	36,000.00		36,000.00	36,000.00	-
Defined Contribution Retirement Plan	36-477	4,200.00	4,200.00		4,200.00	1,107.20	3,092.80
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	<b>1,277,176.00</b>	<b>1,214,066.00</b>	<b>-</b>	<b>1,214,066.00</b>	<b>1,126,350.47</b>	<b>87,715.53</b>
<b>(G) Cash Deficit of Preceding Year</b>	<b>46-855</b>						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	<b>15,187,674.76</b>	<b>14,865,110.00</b>	<b>-</b>	<b>14,645,110.00</b>	<b>13,156,195.03</b>	<b>1,488,914.97</b>











## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations - Excluded from "CAPS"		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>							
State Local- Housing Inspection							
Salaries and Wages	41-708-1	13,000.00	21,000.00		21,000.00	21,000.00	-
Recycling Tonnage Grant	41-701-2	12,984.72	13,552.02		13,552.02	13,552.02	-
Clean Communities Program	41-770-2	24,532.11	28,876.16		28,876.16	28,876.16	-
Matching Funds for Grants	41-790-2	12,000.00	12,000.00		12,000.00		12,000.00
Drunk Driving Enforcement Grant (Reserve)	41-745-2		5,109.51		5,109.51	5,109.51	-
Municipal Alliance Consortium - Local Share	41-703-2	1,524.00	1,550.00		1,550.00	1,538.50	11.50
Police Body Armor Grant	41-726-2	2,187.25	2,103.97		2,103.97	2,103.97	-
GWTDA - Summer Events	41-708-2		28,500.00		28,500.00	28,500.00	-







## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(C) Capital Improvements - Excluded from "CAPS"		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey DOT Trust Fund Authority Act	41-865				-		-
New Jersey DOT Trust Fund Authority Act	41-865				-		-
Small Cities Grant Program	41-707				-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	1,325,400.00	2,155,400.00	-	2,375,400.00	2,240,440.78	134,959.22

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(D) Municipal Debt Service - Excluded from "CAPS"		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	1,820,000.00	1,800,000.00		1,800,000.00	1,800,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	44,000.00	44,000.00		44,000.00	43,010.00	XXXXXXXXXX
Interest on Bonds	45-930	385,500.00	441,350.00		441,350.00	441,350.00	XXXXXXXXXX
Interest on Notes	45-935	84,250.00	42,000.00		42,000.00	41,202.00	XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
							XXXXXXXXXX
USRDA Loans							XXXXXXXXXX
Principal	45-945	23,525.00	22,600.00		22,600.00	22,600.00	XXXXXXXXXX
Interest	45-950	56,250.00	57,500.00		57,500.00	57,170.00	XXXXXXXXXX
New Jersey Environmental Infrastructure Trust (NJEIT)							XXXXXXXXXX
Principal	45-955	706,000.00	701,000.00		701,000.00	700,729.17	XXXXXXXXXX
Interest	45-960	153,825.00	161,575.00		161,575.00	147,118.39	XXXXXXXXXX
<b>Capital Lease Obligations Approved Prior to 7/1/2007</b>							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
<b>Capital Lease Obligations Approved After 7/1/2007</b>							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	45-999	3,273,350.00	3,270,025.00	-	3,270,025.00	3,253,179.56	XXXXXXXXXX

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S. 40A:4-55)	46-875		160,000.00	XXXXXXXXXX	160,000.00	160,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>	-	160,000.00	XXXXXXXXXX	160,000.00	160,000.00	-
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480						
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</b>	29-405			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>34-309</b>	7,896,660.63	10,662,606.86	-	10,882,606.86	10,469,929.70	395,831.72

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXX
					-		XXXXXXXXXX
							XXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999	-	-	-	-	-	XXXXXXXXXX
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX
<b>Total Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	29-409	-	-	-	-	-	-
<b>(K) Total Municipal Appropriations for Local District School Purposes {Items (I) and (J) - Excluded from "CAPS"}</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	7,896,660.63	10,662,606.86	-	10,882,606.86	10,469,929.70	395,831.72
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400	23,084,335.39	25,527,716.86	-	25,527,716.86	23,626,124.73	1,884,746.69
<b>(M) Reserve for Uncollected Taxes</b>	50-899	860,462.63	833,739.64	XXXXXXXXXX	833,739.64	833,739.64	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499	23,944,798.02	26,361,456.50	-	26,361,456.50	24,459,864.37	1,884,746.69

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations: (a & b) Within "CAPS - Including Contingent	34-299	15,187,674.76	14,865,110.00	-	14,645,110.00	13,156,195.03	1,488,914.97
	XXXXXX						
(a) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	3,230,245.00	3,447,164.00	-	3,447,164.00	3,198,303.00	248,861.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	67,665.63	1,630,017.86	-	1,630,017.86	1,618,006.36	12,011.50
<b>Total Operations Excluded from "CAPS"</b>	<b>34-305</b>	<b>3,297,910.63</b>	<b>5,077,181.86</b>	<b>-</b>	<b>5,077,181.86</b>	<b>4,816,309.36</b>	<b>260,872.50</b>
(C) Capital Improvements	44-999	1,325,400.00	2,155,400.00	-	2,375,400.00	2,240,440.78	134,959.22
(D) Municipal Debt Service	45-999	3,273,350.00	3,270,025.00	-	3,270,025.00	3,253,179.56	XXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999	-	160,000.00	XXXXXXXXXX	160,000.00	160,000.00	XXXXXXXXXX
(F) Judgments	37-480	-	-	-	-	-	-
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	860,462.63	833,739.64	XXXXXXXXXX	833,739.64	833,739.64	XXXXXXXXXX
<b>Total General Appropriations</b>	<b>34-499</b>	<b>23,944,798.02</b>	<b>26,361,456.50</b>	<b>-</b>	<b>26,361,456.50</b>	<b>24,459,864.37</b>	<b>1,884,746.69</b>

Sheet 30



## DEDICATED WATER UTILITY BUDGET - (continued)

\* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520						XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
							XXXXXXXXXX

**DEDICATED WATER UTILITY BUDGET - (continued)**

\* Note: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542						
<b>Judgments</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532			XXXXXXXXXX			XXXXXXXXXX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXX			XXXXXXXXXX
<b>TOTAL WATER UTILITY APPROPRIATIONS</b>	55-599	-	-	-	-	-	-

**DEDICATED WATER & SEWER UTILITY BUDGET**

10. DEDICATED REVENUES FROM WATER & SEWER UTILITY	FCOA	Anticipated		Realized in
		2018	2017	Cash in 2017
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	08-500	-	-	-
Rents - Water	08-505			
Rents - Sewer	08-505			
Miscellaneous Receipts	08-511			
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Utility Capital Surplus	08-515			
Deficit (General Budget)	08-549			
<b>Total Water &amp; Sewer Utility Revenues</b>	08-599	-	-	-

Use a separate set of sheets for each separate Utility.

**DEDICATED WATER & SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR WATER & SEWER UTILITY	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
<b>Capital Improvements:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512						-
<b>Debt Service:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		
					-		XXXXXXXXXX

**DEDICATED WATER & SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR WATER & SEWER UTILITY	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 By Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			
				XXXXXXXXXX			
	55-531			XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
<b>STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542						
<b>Judgments</b>	55-531						
<b>Deficits in Operations in Prior Years</b>	55-532			XXXXXXXXXX			XXXXXXXXXX
<b>Surplus (General Budget )</b>	55-545			XXXXXXXXXX			XXXXXXXXXX
<b>TOTAL WATER &amp; SEWER UTILITY APPROPRIATIONS</b>	55-599	-	-	-	-	-	-

## DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2017 Paid or Charged
		2018	2017	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

## DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
Assessment Cash	52-101			
Deficit (Water Utility Budget)	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2017 Paid or Charged
		2018	2017	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

**DEDICATED ASSESSMENT BUDGET \_\_\_\_\_ UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
Assessment Cash	53-101			
Deficit ( _____ Utility Budget)	53-885			
Total _____ Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2017 Paid or Charged
		2018	2017	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total _____ Utility Assessment Appropriations	53-999			

**Dedication by Rider - (N.J.S. 40A: 4-39) "The dedicated revenues anticipated during the year 2018 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: \_\_\_\_\_ Disposal of Forfeited Property (P.L. 1986, C. 135), Police Retirees Self Insurance Program, Board of Recreation Commission (N.J.S.A. 40:12-1 et seq.; Self Insurance Program; Developers Escrow Fees (N.J.S.A. 40:55D-53.1); Accumulated Absences Reserve Tourism Development Commission; Tourism Improvement and Development District Fees; Uniform Fire Safety Act - Penalty Monies; Wildwood Crest Beautification Projects (40A:5-29) Parking Offenses Adjudication Act (P.L. 1989, C. 137); Snow Removal Trust Fund (P.L. 2001 c.138); Street Opening Trust; UCC Code Enforcement Fee 3rd Party (NJSA 52:27C-119)**

**are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."**

*(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)*

**APPENDIX TO BUDGET STATEMENT**

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2017**

<b>ASSETS</b>		
Cash and Investments	1110100	14,948,949.02
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	
Taxes Receivable	1110300	447,156.56
Tax Title Lien Receivable	1110400	11,640.50
Property Acquired by Tax Title Lien Liquidation	1110500	
Other Receivables	1110600	220,915.84
Deferred Charges Required to be in 2018 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2018	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>15,628,661.92</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>		
*Cash Liabilities	2110100	7,014,085.00
Reserves for Receivables	2110200	679,712.90
Surplus	2110300	7,934,864.02
<b>Total Liabilities, Reserves and Surplus</b>		<b>15,628,661.92</b>

School Tax Levy Unpaid	2220100	3,056,037.17
Less: School Tax Deferred	2220210	1,150,000.00
*Balance Included in Above "Cash Liabilities"	2220300	1,906,037.17

(Important: This appendix must be Included in advertisement of Budget.)

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND  
CHANGE IN CURRENT SURPLUS**

		<b>YEAR 2017</b>	<b>YEAR 2016</b>
Surplus Balance, January 1st	2310100	7,769,796.13	7,375,768.19
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes: *(Percentage Collected 2017 98.27%, 2016 98.21%)	2310200	27,864,280.49	26,914,078.88
Delinquent Taxes	2310300	392,056.59	420,183.99
Other Revenues and Additions to Income	2310400	10,501,744.77	8,455,416.13
<b>Total Funds</b>	<b>2310500</b>	<b>46,527,877.98</b>	<b>43,165,447.19</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	25,510,871.42	22,999,743.46
School Taxes (Including Local and Regional)	2310700	7,393,659.00	6,886,530.00
County Taxes (Including Added Tax Amounts)	2310800	5,683,771.30	5,509,001.16
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	4,712.24	376.44
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>38,593,013.96</b>	<b>35,395,651.06</b>
Less: Expenditures to be Raised by Future Taxes	2311200	-	-
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>38,593,013.96</b>	<b>35,395,651.06</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>7,934,864.02</b>	<b>7,769,796.13</b>

\*Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2018 Budget**

Surplus Balance December 31, 2017	2311500	7,934,864.02
Current Surplus Anticipated in 2018 Budget	2311600	2,600,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>5,334,864.02</b>

**2018**  
**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

**CAPITAL BUDGET**

- A plan for all capital expenditures for the current fiscal year.  
If no Capital Budget is included, check the reason why:

- Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.
- No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

- A multi-year list of planned capital projects, including the current year.  
Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- \_\_\_\_ years. (Exceeding minimum time period)
- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

## NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The planned cost and funding sources for Capital Improvements anticipated in the next 3 years can be found on the following 3 sheets (40b - 40d).

**CAPITAL BUDGET (Current Year Action)  
2018**

Local Unit **BOROUGH OF WILDWOOD CREST**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2018					6 TO BE FUNDED IN FUTURE YEARS
				5a 2018 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Emergency Sewer Repairs	1	300,000.00		100,000.00					200,000.00
Sanitary and Storm Sewer and Outfall Repair	2	300,000.00		100,000.00					200,000.00
Improvements to Borough Buildings and Facilities	7	187,500.00			187,500.00				
Fire Department Equipment	4	376,200.00		125,400.00					250,800.00
Preliminary Expenses - Capital Projects	5	150,000.00		150,000.00					
Public Works & Public Safety Vehicles	6	440,000.00			440,000.00				
Roads - Milling, Paving & Concrete	7	385,000.00	92,500.00		72,500.00				220,000.00
Improvements, Vehicles & Equipment	7	600,000.00							600,000.00
Improvements to Facilities	8	700,000.00							700,000.00
Improvements to Dunes & Beach Outfalls	9	1,000,000.00							1,000,000.00
Improvements to Beach & Dunes	10	3,300,000.00							3,300,000.00
Sunset lake Upgrade	17	1,000,000.00	1,000,000.00						
Improvements to Streets and Roads	12	2,000,000.00							2,000,000.00
	13								
	14								
	15								
	16								-
									-
									-
<b>PAGE TOTAL</b>		10,738,700.00	1,092,500.00	475,400.00	700,000.00	-	-	-	8,470,800.00

**3 YEAR CAPITAL PROGRAM - 2018 to 2020  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit BOROUGH OF WILDWOOD CREST

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2018	5b 2019	5c 2020	5d 2021	5e 2022	5f 2023
Emergency Sewer Repairs	1	300,000.00	Ongoing	100,000.00	100,000.00	100,000.00			
Sanitary and Storm Sewer and Outfall Repair	2	300,000.00	Ongoing	100,000.00	100,000.00	100,000.00			
Improvements to Borough Buildings and Facilities	3	187,500.00	2018	187,500.00					
Fire Department Equipment	4	376,200.00	2018	376,200.00					
Preliminary Expenses - Capital Projects	5	150,000.00	2018	150,000.00					
Public Works & Public Safety Vehicles	6	440,000.00	2018	440,000.00					
Roads - Milling, Paving & Concrete	7	385,000.00	2018-2020	165,000.00	110,000.00	110,000.00			
Improvements, Vehicles & Equipment	8	600,000.00	2019-2020		300,000.00	300,000.00			
Improvements to Facilities	9	700,000.00	2019-2020	-	350,000.00	350,000.00			
Improvements to Dunes & Beach Outfalls	10	1,000,000.00	2019		1,000,000.00				
Improvements to Beach & Dunes	11	3,300,000.00	2020			3,300,000.00			
Sunset lake Upgrade	17	1,000,000.00	2018	1,000,000.00					
Improvements to Streets and Roads	14	2,000,000.00	2020			2,000,000.00			
	12								
	13								
	15								
	16								
	15								
	18								
	19								
<b>PAGE TOTAL</b>		10,738,700.00		2,518,700.00	1,960,000.00	6,260,000.00	-	-	-

**3 YEAR CAPITAL PROGRAM - 2018 to 2020  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit BOROUGH OF WILDWOOD CREST

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2018	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Emergency Sewer Repairs	300,000.00	100,000.00	200,000.00							
Sanitary and Storm Sewer and Outfall Repair	300,000.00	100,000.00	200,000.00							
Improvements to Borough Buildings and Facilities	187,500.00			187,500.00						
Fire Department Equipment	376,200.00	125,400.00	250,800.00							
Preliminary Expenses - Capital Projects	150,000.00	150,000.00								
Public Works & Public Safety Vehicles	440,000.00			440,000.00						
Roads - Milling, Paving & Concrete	385,000.00			385,000.00						
Improvements, Vehicles & Equipment	600,000.00		600,000.00							
Improvements to Facilities	700,000.00		700,000.00							
Improvements to Dunes & Beach Outfalls	1,000,000.00						1,000,000.00			
Improvements to Beach & Dunes	3,300,000.00						3,300,000.00			
Sunset lake Upgrade	1,000,000.00			1,000,000.00						
Improvements to Streets and Roads	2,000,000.00						2,000,000.00			
	-									
	-									
	-									
	-									
	-									
<b>PAGE TOTAL</b>	10,738,700.00	475,400.00	1,950,800.00	2,012,500.00	-	-	6,300,000.00	-	-	-

**SECTION 2 - UPON ADOPTION FOR YEAR 2018**

(Only to be Included in the Budget as Finally Adopted)

**RESOLUTION**

Be it Resolved by the BOARD OF COMMISSIONERS of the BOROUGH  
of WILDWOOD CREST, County of CAPE MAY that the budget hereinbefore set forth is hereby  
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 15,356,509.24 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of  
the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Item 5 below Minimum Library Levy (R.S. 40:54-8 et seq.)

**RECORDED VOTE**  
(Insert last name)

Ayes GOULD  
THOMPSON  
CABRERA Nays NONE

Abstained NONE  
Absent NONE

1. General Revenues

**SUMMARY OF REVENUES**

Surplus Anticipated	08-100	\$	2,600,000.00
Miscellaneous Revenues Anticipated	13-099	\$	5,615,288.78
Receipts from Delinquent Taxes	15-499	\$	373,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	15,356,509.24
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			\$ -
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY			
	07-192		
Total Revenues	13-299	\$	23,944,798.02

## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 13,910,498.76
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,277,176.00
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 3,297,910.63
(c) Capital Improvements	44-999	\$ 1,325,400.00
(d) Municipal Debt Service	45-999	\$ 3,273,350.00
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 860,462.63
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	<b>\$ 23,944,798.02</b>

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body 21st day of March, 2018. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2018 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 21st day of March, 2018, Patricia A. Lehto, Clerk  
Signature

MUNICIPALITY BOROUGH OF WILDWOOD CREST OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2017	APPROPRIATIONS	FCOA	Appropriated		Expended 2017	
		2018	2017				for 2018	for 2017	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:					Salaries & Wages	54-375-1				
					Other Expenses	54-372-2				
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:					Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed: \$ _____					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date: \$ _____					Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date: \$ _____					Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date: _____					Reserve for Future Use	54-950-2				
Recreation land preserved in 2017: _____					Total Trust Fund Appropriations:	54-499				
Farmland preserved in 2017: _____										

**Annual List of Change Orders Approved  
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: BOROUGH OF WILDWOOD CREST

Year Ending: December 31, 2017

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

1.

NONE

2.

3.

4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here  and certify below.

March 21, 2018  
Date

Patricia A. Johnson  
Clerk of the Governing Body