

**Sea Isle City Taxpayers Association**  
**2007 Municipal Budget Questions**  
April 12, 2007

*All figures discussed below use anticipated 2007 budget figures and realized numbers for prior years, and include Water & Sewer Utility amounts. Please see attached exhibits and the 2007 Municipal Budget for the quoted figures.*

- 1) Increased budget spending appears to be driving the need for increased revenues, resulting in municipal taxes up 5% and water & sewer rents up 9% over 2006, while remaining revenue items are decreasing as a group.
  - a) Why was the increased revenue burden of roughly \$950,000 so heavily loaded onto taxpayers, without some increases in beach tags, liquor licenses and other fees? For example, raising beach tags to the levels of surrounding towns would have produced an additional \$200,000?
- 2) Municipal tax revenues are budgeted for a 5% increase over 2006.
  - a) Please provide the dollar contributions by source for this increase? Is it the result of the 2.1 cent tax rate increase, better tax collections and/or assumed real estate development?
  - b) Actual 2006 municipal tax revenues turned out to be 18% higher than 2005, a much higher result than last year's budget anticipation of "only" a 12% increase. Were the additional taxes in 2006 due to better tax collections, increased real estate development or some other cause?
- 3) We estimate that Ordinance No.1412 will increase water & sewer fees by approximately 26%. However, water & sewer rents are budgeted for only a 9% increase over 2006.
  - a) Please provide the dollar contributions by source for this increase? Is it a result of the increased fees, more accurate monitoring from our new water meters, or some other source?
  - b) Has the installation of the new water meters been completed yet? If not, what is the anticipated completion date?
  - c) The installation of new water meters was partially justified based on staff reductions after installation, so please explain why water & sewer employees are increasing from 14 to 17, and salaries and wage spending is budgeted for a 2% increase?
- 4) Total salary expenses including water & sewer utility, are budgeted to increase 9% over 2006.
  - a) Please provide the dollar contributions by source for this increase. Is this the result of increases in 4% base salary increases in the new union contracts, other contract provisions, retroactive payments, costs of the new governmental form, or some other sources?
  - b) The budget summary document displays 135 total employees. Does that figure represent a January 1<sup>st</sup> headcount of all employees on a full-time equivalent basis?

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c) While 2007 salaries are increasing 9% overall, many areas are showing even greater salary increases. Please provide the justification for the following extraordinary changes:

(i) Maintenance – Vehicles	\$104,053	+34%
(ii) Financial Administration	\$509,650	+15%
(iii) Collection of Taxes	\$155,797	+55%
(iv) Streets & Signals	\$154,355	+11%
(v) Recreation	\$244,431	+12%
(vi) Public Buildings & Grounds	\$357,282	+15%
(vii) Construction Official	\$247,617	-5%

d) Under separate cover, the City provided a vendor list of 2006 payments. It shows that payroll of \$8.2M, while the budget document displays \$7.7M as 2006 “expended” dollars. Please reconcile these two figures for us.

5) Removing salary and payroll related costs, our remaining 2007 costs are increasing 1% overall. However, they do vary considerably. Please provide the justification for the following extraordinary changes:

(i) Animal Control Contract	\$38,500	+64%
(ii) Publicity	\$59,100	+74%
(iii) Legal Services (2006 was 16% above budget?)	\$250,000	-8%
(iv) Recreation	\$91,000	+17%
(v) Shore Protection (2006 was 59% above budget?)	\$27,085	-37%

6) Insurance & pension spending is budgeted for an 11% increase next year. This large increase is consistent with figures provided by the City to us during last year’s budget discussions.

a) Please provide a projected update for the increased spending for the next few years, so that taxpayers continue to understand the longer term budgetary pressures.

b) Under separate cover, the City provided a vendor list of 2006 payments. It shows that Horizon BCBS of New Jersey received \$2.68M. However, the budget document displays \$1.80M for 2006 “expended” Employee Group Health dollars. Please reconcile these two figures for us.

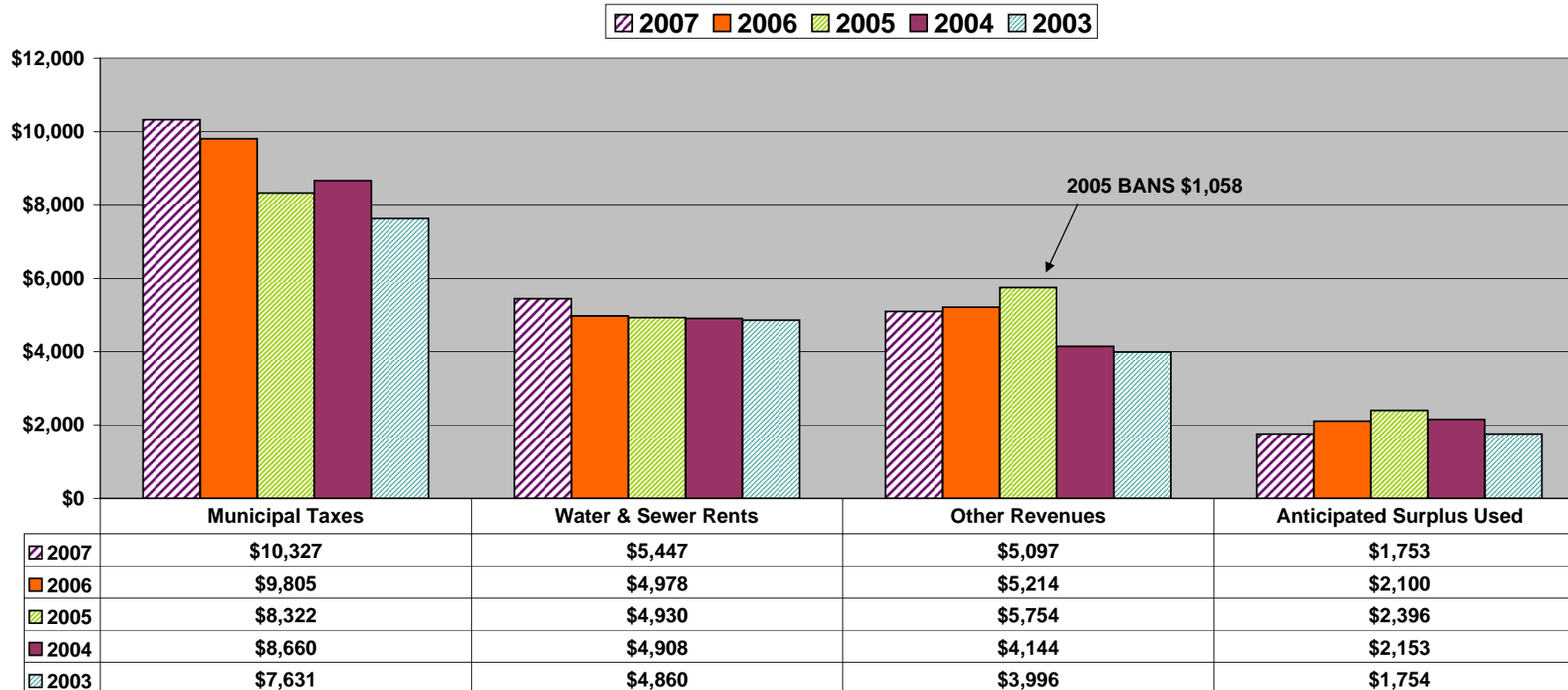
c) In response to a separate SICTA information request, the City provided a 3/14/2007 letter showing 2006 Health Benefits for Retired Employees and Spouses as \$375,379. Please indicate the portion of the budget where these expenditures are located.

d) Are the health benefits for water & sewer utility employees reflected within the \$1,173,977 Insurance item on page 35? If so, please provide the dollar contributions for the different kinds of insurance within the \$1,173,977 figure.

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- 7) Spending for Municipal Debt, including the Water & Sewer Utility, is budgeted for a 13% increase for 2007.
  - a) Is this increase the result of additional Bonds having been issued, increased interest rate assumptions or some other source?
- 8) Under separate cover, the City provided a vendor list of 2006 payments. It shows that Sea Isle paid county taxes of \$9M in 2006. What have we received monetarily, in any form of benefits, back from the county (i.e. are we receiving our fair share)? Any justification for receiving the relatively small, discretionary grants returned to us?
- 9) Was the Comcast fee negotiation finalized? If so, what was the final fee arrangement? How and where is this reflected in budget revenues?
- 10) The water & sewer utility includes a \$360K Miscellaneous Fees item. Please provide a description of the sources for item.
- 11) Over the last year, SICTA has heard occasionally from a handful of unrelated taxpayers reportedly having paid \$7-8,000 into a "sewer escrow fund" years ago. They believe that Sea Isle City owes them these amounts, with at least one of them reporting that "City Hall represented that the escrow funds were accumulating interest at the rate of 1% annually".
  - a) Are there any outstanding obligations that the City has for these kinds of payments?
  - b) If so, what is the total amount that is due taxpayers and can we obtain a listing of the individual amounts owed?
  - c) Where would this liability be included within the City budget or Financial Statements?
  - d) Is there a reporting process for the taxpayers involved (i.e. a statement showing any amounts held in escrow for them)?
  - e) How and when does the escrow fund get dissolved and monies disbursed appropriately?

### Sea Isle City - Revenues by Year (\$000)



Sea Isle City - Total Revenues (\$000)					
	2007	07/06	06/05	05/04	04/03
Municipal Taxes	\$10,327	5%	18%	-4%	13%
Water & Sewer Rents	\$5,447	9%	1%	0%	1%
Other Revenues	\$5,097	-2%	-9%	39%	4%
<u>Anticipated Surplus Used</u>	<u>\$1,753</u>	<u>-17%</u>	<u>-12%</u>	<u>11%</u>	<u>23%</u>
<b>Total Revenues</b>	<b>\$22,623</b>	<b>2%</b>	<b>3%</b>	<b>8%</b>	<b>9%</b>
<b>Excluding Surplus Used, BANS</b>	<b>\$20,870</b>	<b>4%</b>	<b>11%</b>	<b>1%</b>	<b>7%</b>

### Sea Isle City - Other Revenues by Year (\$000)



Sea Isle City - Other Revenues (\$000)					
	2007	07/06	06/05	05/04	04/03
Beach Revenue	\$855	-1%	1%	-2%	-1%
Bonds, BANS & Loans	\$663	8%	-63%	173%	0%
Capital Surplus	\$580	14%	410%	0%	0%
Construction Code Fees	\$470	-1%	-31%	42%	5%
Delinquent Taxes	\$400	-15%	31%	-40%	16%
Grants & State Aid	\$393	2%	1%	16%	1%
Interest	\$370	-22%	40%	58%	-5%
Municipal Court Fines & Costs	\$210	-4%	6%	-15%	14%
Parking Meters	\$120	-5%	-1%	4%	3%
<u>Miscellaneous Revenues</u>	<u>\$1,036</u>	<u>-4%</u>	<u>5%</u>	<u>80%</u>	<u>4%</u>
Other Revenues	\$5,097	-2%	-9%	39%	4%
Excluding BANS	\$5,097	-2%	11%	13%	4%

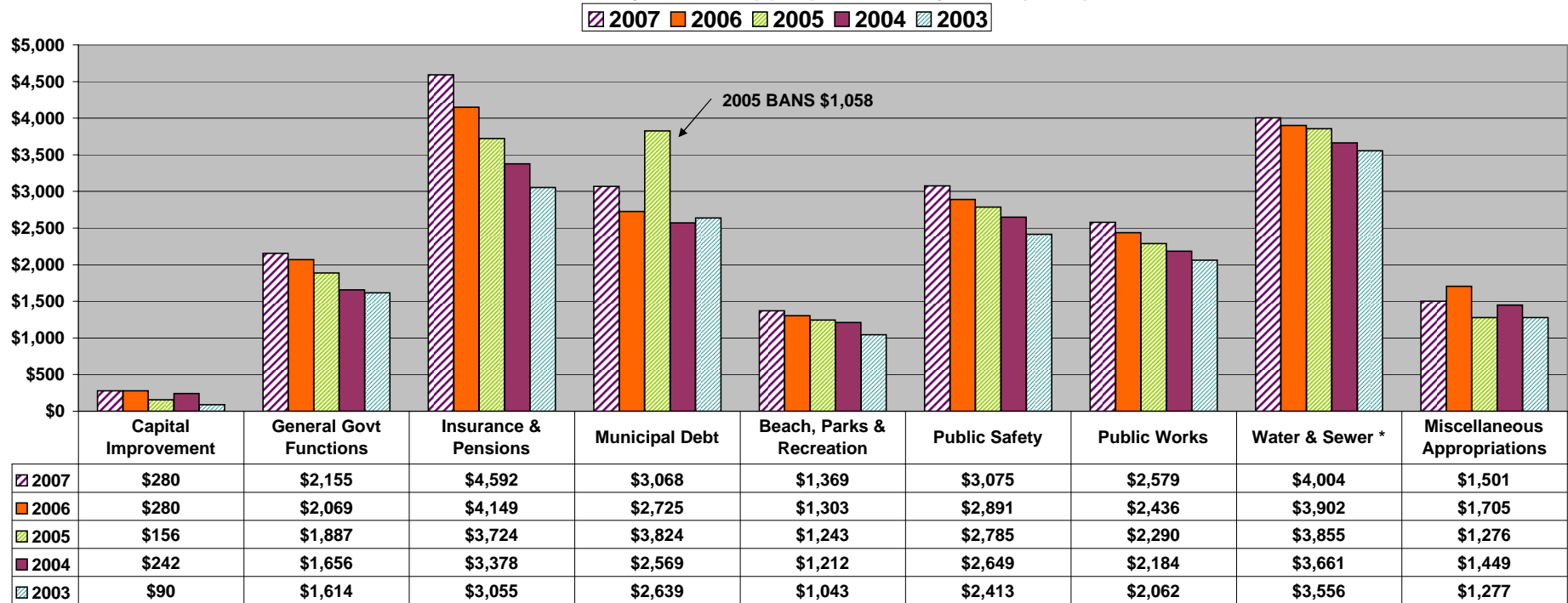
## SIC Revenues by Year - Intermediate Level



Appendix Report #A200Y

SICTA Categories	2007		2006		2005		2004		2003
	Budget	Chg	Actual	Chg	Actual	Chg	Actual	Chg	Actual
	(\$ooo)		(\$ooo)		(\$ooo)		(\$ooo)		(\$ooo)
<b>Municipal Taxes</b>	\$10,327	5%	\$9,805	18%	\$8,322	-4%	\$8,660	13%	\$7,631
<b>Water &amp; Sewer Rents</b>	\$5,447	9%	\$4,978	1%	\$4,930	0%	\$4,908	1%	\$4,860
1.85% Beach Maintenance	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Beach Concession Fees & Permits	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Beach Tag Fees	\$855	-1%	\$864	1%	\$854	-2%	\$868	-1%	\$875
<b>Beach Revenue</b>	\$855	-1%	\$864	1%	\$854	-2%	\$868	-1%	\$875
Reserve for Payment of Bonds	\$500	11%	\$450	0%	\$450	0%	\$450	0%	\$450
Reserve for Payment of BANS	\$0	0%	\$0	-100%	\$1,058	0%	\$0	0%	\$0
Green Acres Loan	\$163	0%	\$163	0%	\$163	0%	\$163	0%	\$163
<b>Bonds, BANS &amp; Loans</b>	\$663	8%	\$613	-63%	\$1,671	173%	\$613	0%	\$613
General Capital Surplus	\$350	250%	\$100	0%	\$100	0%	\$100	0%	\$100
W&S Utility: Capital Surplus	\$230	-44%	\$410	0%	\$0	0%	\$0	0%	\$0
<b>Capital Surplus</b>	\$580	14%	\$510	410%	\$100	0%	\$100	0%	\$100
<b>Construction Code Fees</b>	\$470	-1%	\$473	-31%	\$683	42%	\$483	5%	\$461
<b>Delinquent Taxes</b>	\$400	-15%	\$470	31%	\$358	-40%	\$598	16%	\$514
Grants	\$46	4%	\$44	7%	\$41	62%	\$25	18%	\$22
Energy Receipts Tax	\$291	0%	\$291	0%	\$291	4%	\$279	-4%	\$290
Garden State Trust Fund	\$1	-13%	\$1	-12%	\$2	-11%	\$2	-10%	\$2
Legislative Initiative Municipal Block Grant	\$12	0%	\$12	0%	\$12	0%	\$12	0%	\$12
Municipal Homeland Security Assistance	\$25	0%	\$25	0%	\$25	0%	\$0	0%	\$0
Municipal Property Tax Relief Aid	\$6	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Supplemental Receipts Tax	\$12	0%	\$12	0%	\$12	0%	\$12	0%	\$0
<b>Grants &amp; State Aid</b>	\$393	2%	\$385	1%	\$382	16%	\$330	1%	\$326
<b>Interest</b>	\$370	-22%	\$476	40%	\$341	58%	\$216	-5%	\$227
<b>Municipal Court Fines &amp; Costs</b>	\$210	-4%	\$218	6%	\$206	-15%	\$244	14%	\$215
<b>Parking Meters</b>	\$120	-5%	\$126	-1%	\$126	4%	\$121	3%	\$117
Emergency Resecue Services	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Fees and Permits	\$32	-10%	\$36	20%	\$30	-31%	\$43	2%	\$42
Fire Inspector Fees	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Licenses: Alcoholic Beverages	\$14	-4%	\$15	-1%	\$15	-2%	\$15	2%	\$15
Licenses: Other	\$175	-7%	\$187	6%	\$176	6%	\$166	2%	\$162
Marina Fees	\$100	-5%	\$105	0%	\$105	0%	\$0	0%	\$0
Recreation Fees	\$42	-2%	\$43	-11%	\$48	1%	\$47	-15%	\$55
Rental of City Property	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Section 8 Housing Close-out	\$0	0%	\$0	-100%	\$101	0%	\$0	0%	\$0
Special Events	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Tax Search Fees	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Tram Car Lease	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
TV, Phone, Beach Vendors Franchise Fees	\$285	-6%	\$303	16%	\$262	0%	\$0	0%	\$0
Uniform Fire Code Official	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Uniform Fire Safety Act	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
W&S Utility: Misc Receipts	\$388	-1%	\$392	33%	\$295	-2%	\$301	9%	\$275
<b>Miscellaneous Revenues</b>	\$1,036	-4%	\$1,080	5%	\$1,032	80%	\$572	4%	\$549
Anticipated Surplus Used	\$1,450	-12%	\$1,650	0%	\$1,650	3%	\$1,600	5%	\$1,531
W&S Utility: Anticipated Surplus Used	\$303	-33%	\$450	-40%	\$746	35%	\$553	148%	\$223
<b>Anticipated Surplus Used</b>	\$1,753	-17%	\$2,100	-12%	\$2,396	11%	\$2,153	23%	\$1,754
<b>Total Revenues</b>	\$22,623	2%	\$22,097	3%	\$21,401	8%	\$19,865	9%	\$18,241
Footnote: Total Revenues x (Surplus Used, BANS)	\$20,870	4%	\$19,997	11%	\$17,947	1%	\$17,712	7%	\$16,487

### Sea Isle City - Total Appropriations by Year (\$000)



Sea Isle City - Total Appropriations (\$000)					
	2007	07/06	06/05	05/04	04/03
Capital Improvement	\$280	0%	79%	-36%	169%
General Govt Functions	\$2,155	4%	10%	14%	3%
Insurance & Pensions	\$4,592	11%	11%	10%	11%
Municipal Debt	\$3,068	13%	-29%	49%	-3%
Beach, Parks & Recreation	\$1,369	5%	5%	3%	16%
Public Safety	\$3,075	6%	4%	5%	10%
Public Works	\$2,579	6%	6%	5%	6%
Water & Sewer *	\$4,004	3%	1%	5%	3%
<u>Miscellaneous Appropriations</u>	<u>\$1,501</u>	<u>-12%</u>	<u>34%</u>	<u>-12%</u>	<u>13%</u>
Total Appropriations	\$22,623	5%	2%	11%	7%
Excluding BANS	\$22,623	5%	7%	5%	7%

\* Significant portions of water & sewer utility are included in other categories

## SIC Appropriations by Year - Intermediate Level

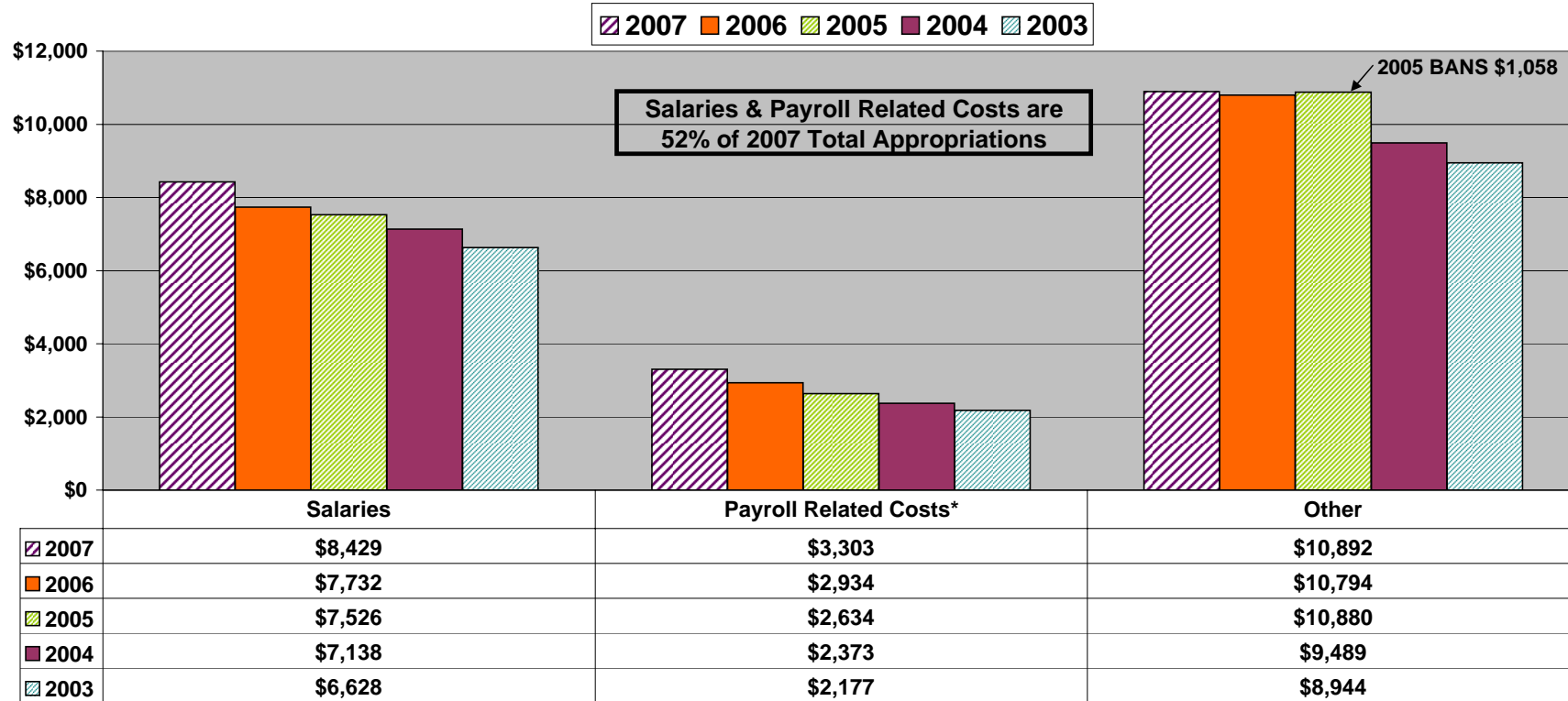
Appendix Report #A300Y

SICTA Categories	2007		2006		2005		2004		2003
	Budget (\$ooo)	Chg	Actual (\$ooo)	Chg	Actual (\$ooo)	Chg	Actual (\$ooo)	Chg	Actual (\$ooo)
<b>Capital Improvement</b>	<b>\$280</b>	<b>0%</b>	<b>\$280</b>	<b>79%</b>	<b>\$156</b>	<b>-36%</b>	<b>\$242</b>	<b>169%</b>	<b>\$90</b>
Admin & Financial	\$699	-9%	\$768	62%	\$475	14%	\$415	-4%	\$432
Code Enforcement	\$308	-1%	\$310	2%	\$305	8%	\$284	8%	\$263
Mayor, Council, Boards	\$626	15%	\$547	-9%	\$602	11%	\$542	0%	\$543
Professional Services	\$523	18%	\$444	-12%	\$505	22%	\$415	10%	\$376
<b>General Govt Functions</b>	<b>\$2,155</b>	<b>4%</b>	<b>\$2,069</b>	<b>10%</b>	<b>\$1,887</b>	<b>14%</b>	<b>\$1,656</b>	<b>3%</b>	<b>\$1,614</b>
Group Insurance Plan for Employees	\$1,953	9%	\$1,798	14%	\$1,570	8%	\$1,459	7%	\$1,370
Other Insurance	\$1,606	6%	\$1,512	10%	\$1,376	11%	\$1,243	14%	\$1,092
Police & Fire Pension	\$240	47%	\$163	95%	\$84	96%	\$43	304%	\$11
Public Employee Pension	\$144	109%	\$69	-25%	\$92	55%	\$60	30%	\$46
Social Security	\$626	7%	\$586	1%	\$582	5%	\$554	7%	\$516
Unemployment Insurance	\$23	10%	\$21	5%	\$20	0%	\$20	0%	\$20
<b>Insurance &amp; Pensions</b>	<b>\$4,592</b>	<b>11%</b>	<b>\$4,149</b>	<b>11%</b>	<b>\$3,724</b>	<b>10%</b>	<b>\$3,378</b>	<b>11%</b>	<b>\$3,055</b>
BANS & Capital Notes	\$0	0%	\$0	-100%	\$1,058	0%	\$0	-100%	\$4
Other Debt	\$3,068	13%	\$2,725	-1%	\$2,766	8%	\$2,569	-3%	\$2,635
<b>Municipal Debt</b>	<b>\$3,068</b>	<b>13%</b>	<b>\$2,725</b>	<b>-29%</b>	<b>\$3,824</b>	<b>49%</b>	<b>\$2,569</b>	<b>-3%</b>	<b>\$2,639</b>
Beach & Boardwalk	\$943	2%	\$922	6%	\$870	2%	\$853	18%	\$724
Other Beach Expenditures	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Recreation	\$427	12%	\$382	2%	\$373	4%	\$359	12%	\$320
<b>Beach, Parks &amp; Recreation</b>	<b>\$1,369</b>	<b>5%</b>	<b>\$1,303</b>	<b>5%</b>	<b>\$1,243</b>	<b>3%</b>	<b>\$1,212</b>	<b>16%</b>	<b>\$1,043</b>
Police & Munic Prosecutor	\$2,934	6%	\$2,756	5%	\$2,630	5%	\$2,505	9%	\$2,303
Fire & Emergency Serv	\$141	5%	\$134	-13%	\$155	7%	\$144	31%	\$110
<b>Public Safety</b>	<b>\$3,075</b>	<b>6%</b>	<b>\$2,891</b>	<b>4%</b>	<b>\$2,785</b>	<b>5%</b>	<b>\$2,649</b>	<b>10%</b>	<b>\$2,413</b>
Building & Grounds	\$464	12%	\$415	4%	\$401	3%	\$389	11%	\$349
Public Works	\$970	4%	\$934	13%	\$823	2%	\$810	21%	\$670
Solid Waste Collection	\$1,010	3%	\$984	1%	\$970	10%	\$884	-7%	\$953
Vehicle Maintenance	\$135	30%	\$104	8%	\$96	-6%	\$101	14%	\$89
<b>Public Works</b>	<b>\$2,579</b>	<b>6%</b>	<b>\$2,436</b>	<b>6%</b>	<b>\$2,290</b>	<b>5%</b>	<b>\$2,184</b>	<b>6%</b>	<b>\$2,062</b>
Cape May County MUA	\$2,650	2%	\$2,595	3%	\$2,528	4%	\$2,437	3%	\$2,362
Sewer Charges	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Other W&S Expenditures	\$1,354	4%	\$1,307	-2%	\$1,327	8%	\$1,224	3%	\$1,194
<b>Water &amp; Sewer *</b>	<b>\$4,004</b>	<b>3%</b>	<b>\$3,902</b>	<b>1%</b>	<b>\$3,855</b>	<b>5%</b>	<b>\$3,661</b>	<b>3%</b>	<b>\$3,556</b>
Reserve for Uncollected Tax	\$429	-17%	\$517	34%	\$385	-41%	\$651	12%	\$579
Utilities	\$467	-2%	\$479	13%	\$424	7%	\$395	12%	\$353
Deferred Charges	\$243	-35%	\$375	193%	\$128	-35%	\$195	49%	\$131
Grants	\$48	4%	\$46	6%	\$43	57%	\$28	15%	\$24
Library	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Miscellaneous	\$314	9%	\$288	-3%	\$297	64%	\$181	-5%	\$191
<b>Miscellaneous Appropriations</b>	<b>\$1,501</b>	<b>-12%</b>	<b>\$1,705</b>	<b>34%</b>	<b>\$1,276</b>	<b>-12%</b>	<b>\$1,449</b>	<b>13%</b>	<b>\$1,277</b>
<b>Total Appropriations</b>	<b>\$22,623</b>	<b>5%</b>	<b>\$21,460</b>	<b>2%</b>	<b>\$21,040</b>	<b>11%</b>	<b>\$19,000</b>	<b>7%</b>	<b>\$17,749</b>
Footnote: Total Appropriations x BANS	\$22,623	5%	\$21,460	7%	\$19,982	5%	\$19,000	7%	\$17,745

\* Significant portions of water & sewer utility are included in other categories



### Sea Isle City - Salary & Other Expenses by Year (\$000)



Sea Isle City - Total Appropriations (\$000)					
	2007	07/06	06/05	05/04	04/03
Salaries	\$8,429	9%	3%	5%	8%
Payroll Related Costs*	\$3,303	13%	11%	11%	9%
Other	\$10,892	1%	-1%	15%	6%
<b>Total Appropriations</b>	<b>\$22,623</b>	<b>5%</b>	<b>2%</b>	<b>11%</b>	<b>7%</b>
Excluding BANS	\$22,623	5%	7%	5%	7%

\* Payroll Related Costs include pensions, health insurance, social security, workers compensation, etc.

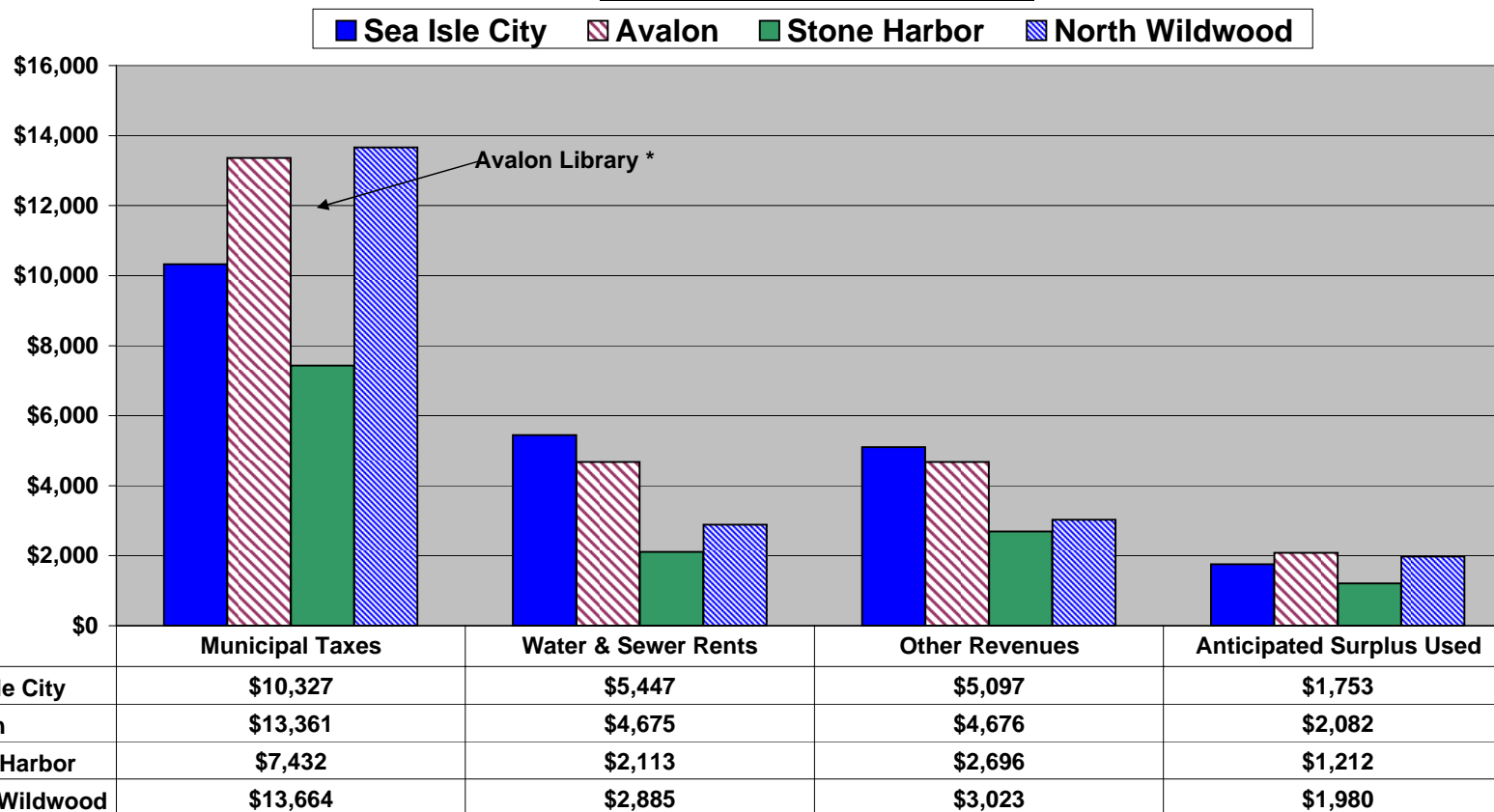
## SIC Salary & Other Expenses by Year - Summary Level

Appendix Report #A400Y

<u>SICTA Categories</u>	2007		2006		2005		2004		2003
	Budget	Chg	Actual	Chg	Actual	Chg	Actual	Chg	Actual
	(\$ooo)		(\$ooo)		(\$ooo)		(\$ooo)		(\$ooo)
Beach, Parks & Recreation	\$1,150	6%	\$1,088	4%	\$1,049	2%	\$1,029	17%	\$881
General Govt Functions	\$1,413	22%	\$1,154	-5%	\$1,211	10%	\$1,099	3%	\$1,071
Public Safety	\$2,736	9%	\$2,513	3%	\$2,442	4%	\$2,347	8%	\$2,163
Public Works	\$1,968	7%	\$1,838	8%	\$1,708	6%	\$1,608	9%	\$1,479
Water & Sewer	\$990	2%	\$975	2%	\$959	6%	\$901	2%	\$884
Miscellaneous Appropriations	\$172	5%	\$163	4%	\$157	2%	\$155	3%	\$150
<b>Salaries</b>	<b>\$8,429</b>	<b>9%</b>	<b>\$7,732</b>	<b>3%</b>	<b>\$7,526</b>	<b>5%</b>	<b>\$7,138</b>	<b>8%</b>	<b>\$6,628</b>
Beach & Boardwalk	\$10	0%	\$10	0%	\$10	0%	\$10	-32%	\$15
Group Insurance Plan for Employees	\$1,953	9%	\$1,798	14%	\$1,570	8%	\$1,459	7%	\$1,370
Other Insurance	\$307	7%	\$287	4%	\$276	21%	\$228	14%	\$199
Police & Fire Pension	\$240	47%	\$163	95%	\$84	96%	\$43	304%	\$11
Public Employee Pension	\$144	109%	\$69	-25%	\$92	55%	\$60	30%	\$46
Social Security	\$626	7%	\$586	1%	\$582	5%	\$554	7%	\$516
Unemployment Insurance	\$23	10%	\$21	5%	\$20	0%	\$20	0%	\$20
<b>Payroll Related Costs*</b>	<b>\$3,303</b>	<b>13%</b>	<b>\$2,934</b>	<b>11%</b>	<b>\$2,634</b>	<b>11%</b>	<b>\$2,373</b>	<b>9%</b>	<b>\$2,177</b>
Beach, Parks & Recreation	\$209	2%	\$205	12%	\$184	6%	\$173	17%	\$148
Capital Improvement	\$280	0%	\$280	79%	\$156	-36%	\$242	169%	\$90
General Govt Functions	\$743	-19%	\$915	35%	\$676	21%	\$558	3%	\$543
Insurance & Pensions	\$1,299	6%	\$1,225	11%	\$1,100	8%	\$1,015	14%	\$893
Municipal Debt	\$3,068	13%	\$2,725	-29%	\$3,824	49%	\$2,569	-3%	\$2,639
Public Safety	\$339	-10%	\$378	10%	\$344	14%	\$302	21%	\$249
Public Works	\$611	2%	\$598	3%	\$582	1%	\$576	-1%	\$583
Water & Sewer	\$3,014	3%	\$2,926	1%	\$2,896	5%	\$2,760	3%	\$2,673
Miscellaneous Appropriations	\$1,329	-14%	\$1,542	38%	\$1,119	-14%	\$1,295	15%	\$1,127
<b>Other</b>	<b>\$10,892</b>	<b>1%</b>	<b>\$10,794</b>	<b>-1%</b>	<b>\$10,880</b>	<b>15%</b>	<b>\$9,489</b>	<b>6%</b>	<b>\$8,944</b>
<b>Total Appropriations</b>	<b>\$22,623</b>	<b>5%</b>	<b>\$21,460</b>	<b>2%</b>	<b>\$21,040</b>	<b>11%</b>	<b>\$19,000</b>	<b>7%</b>	<b>\$17,749</b>
Footnote: Total Appropriations x BANS	\$22,623	5%	\$21,460	7%	\$19,982	5%	\$19,000	7%	\$17,745

\* Payroll Related Costs include pensions, health insurance, social security, workers compensation, etc.

### 2007 Revenues by City (\$000)



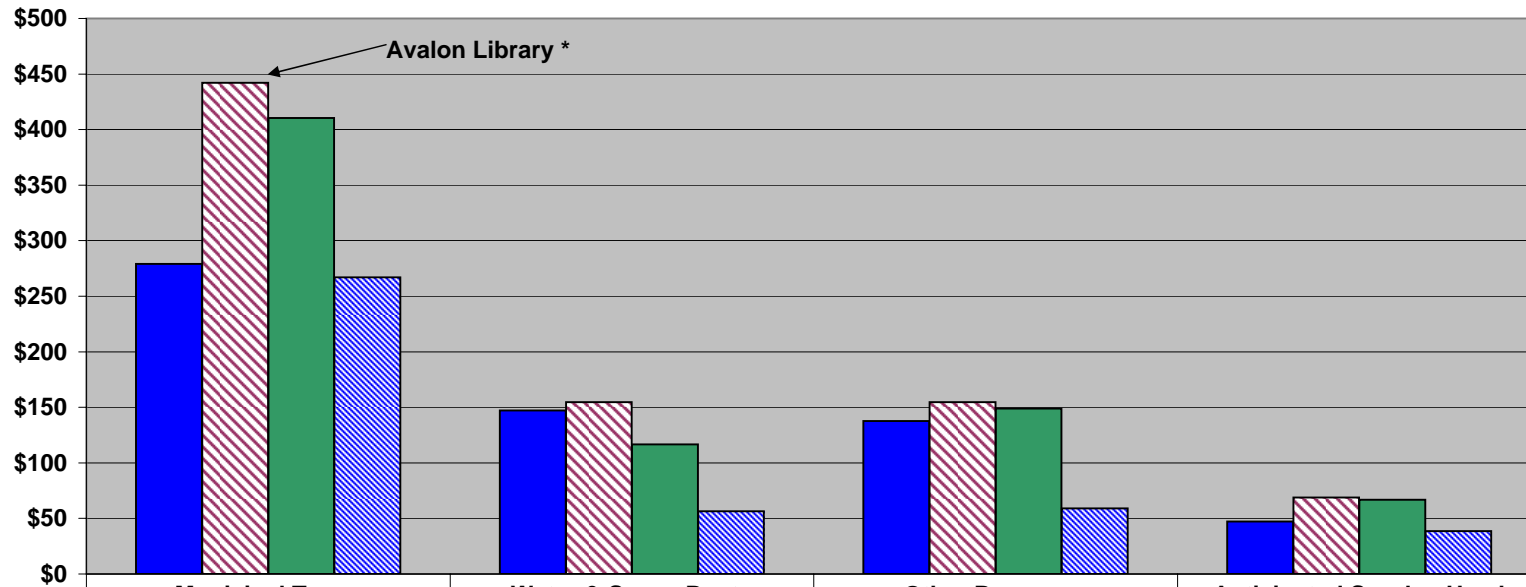
### 2007 Total Revenues (\$000)

<u>Sea Isle City</u>	<u>Avalon</u>	<u>Stone Harbor</u>	<u>North Wildwood</u>
\$22,623	\$24,795	\$13,453	\$21,552

\* Avalon supports municipal library costs of \$2,333 thru municipal taxes. All other cities participate in county library system.

### 2007 Revenues by City per Summertime Population

■ Sea Isle City    ▨ Avalon    ■ Stone Harbor    ▨ North Wildwood



	Municipal Taxes	Water & Sewer Rents	Other Revenues	Anticipated Surplus Used
■ Sea Isle City	\$279.09	\$147.20	\$137.74	\$47.38
▨ Avalon	\$441.99	\$154.65	\$154.70	\$68.88
■ Stone Harbor	\$410.47	\$116.69	\$148.90	\$66.94
▨ North Wildwood	\$267.01	\$56.38	\$59.07	\$38.69

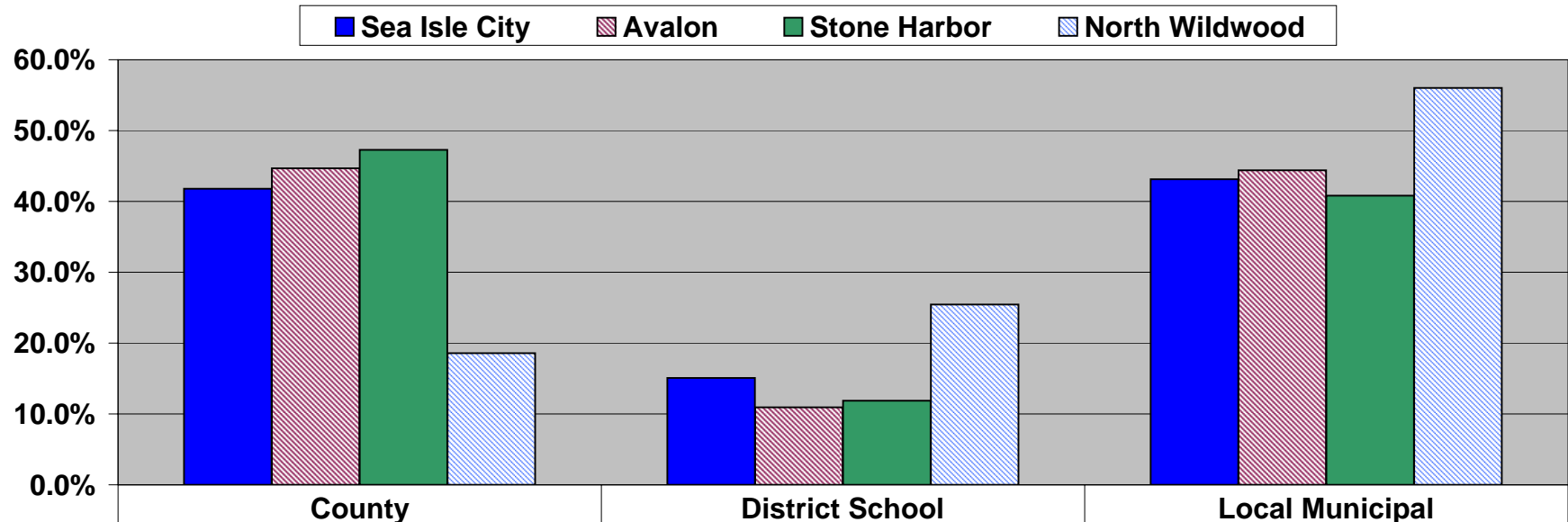
### 2007 Total Revenues by City per Summertime Population

<u>Sea Isle City</u>	<u>Avalon</u>	<u>Stone Harbor</u>	<u>North Wildwood</u>
\$611.40	\$820.23	\$743.00	\$421.15

\* Avalon supports municipal library costs of \$77.18 thru municipal taxes. All other cities participate in county library system.

Note: 2007 tax rates not yet available.

**2006 Property Tax Components by City**



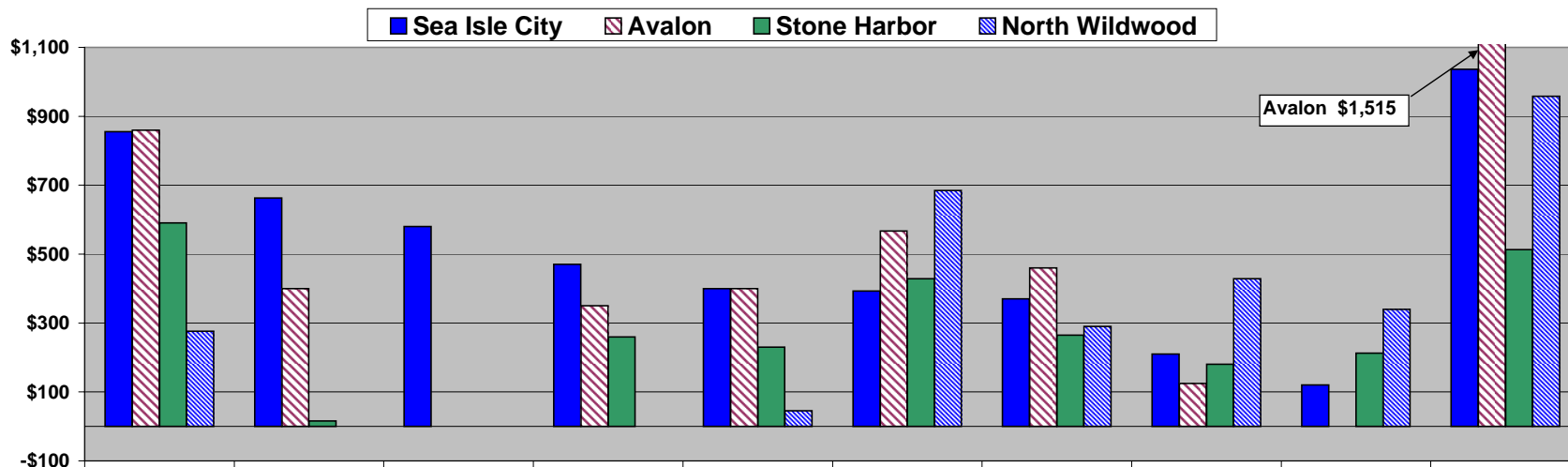
<b>■ Sea Isle City</b>	<b>41.8%</b>	<b>15.1%</b>	<b>43.1%</b>
<b>■ Avalon</b>	<b>44.7%</b>	<b>10.9%</b>	<b>44.4%</b>
<b>■ Stone Harbor</b>	<b>47.3%</b>	<b>11.9%</b>	<b>40.8%</b>
<b>■ North Wildwood</b>	<b>18.6%</b>	<b>25.4%</b>	<b>56.0%</b>

<b>2006 Total Property Tax Rates per \$100</b>			
<u>Sea Isle City</u>	<u>Avalon</u>	<u>Stone Harbor</u>	<u>North Wildwood</u>
0.610	0.320	0.480	0.700

Note: North Wildwood local municipal tax rate includes funding for sewers, unlike the other towns with separate charges

Source: Cape May County Abstract of Ratables

**2007 Other Revenues by City (\$000)**

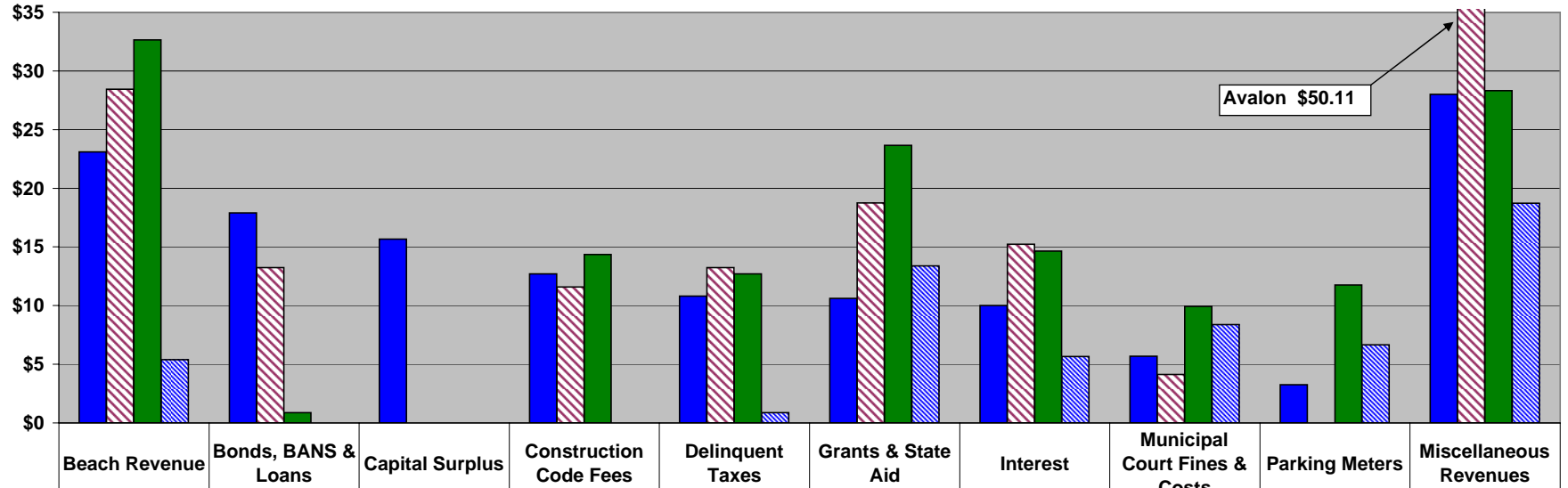


	Beach Revenue	Bonds, BANS & Loans	Capital Surplus	Construction Code Fees	Delinquent Taxes	Grants & State Aid	Interest	Municipal Court Fines & Costs	Parking Meters	Miscellaneous Revenues
■ Sea Isle City	\$855	\$663	\$580	\$470	\$400	\$393	\$370	\$210	\$120	\$1,036
▨ Avalon	\$860	\$400	\$0	\$350	\$400	\$567	\$460	\$125	\$0	\$1,515
■ Stone Harbor	\$591	\$16	\$0	\$260	\$230	\$428	\$265	\$180	\$213	\$513
▨ North Wildwood	\$276	\$0	\$0	\$0	\$45	\$685	\$290	\$429	\$340	\$958

<b>2007 Other Revenues by City (\$000)</b>			
<u>Sea Isle City</u>	<u>Avalon</u>	<u>Stone Harbor</u>	<u>North Wildwood</u>
\$5,097	\$4,676	\$2,696	\$3,023

**2007 Other Revenues by City per Summertime Population**

■ Sea Isle City    ▨ Avalon    ■ Stone Harbor    ▩ North Wildwood



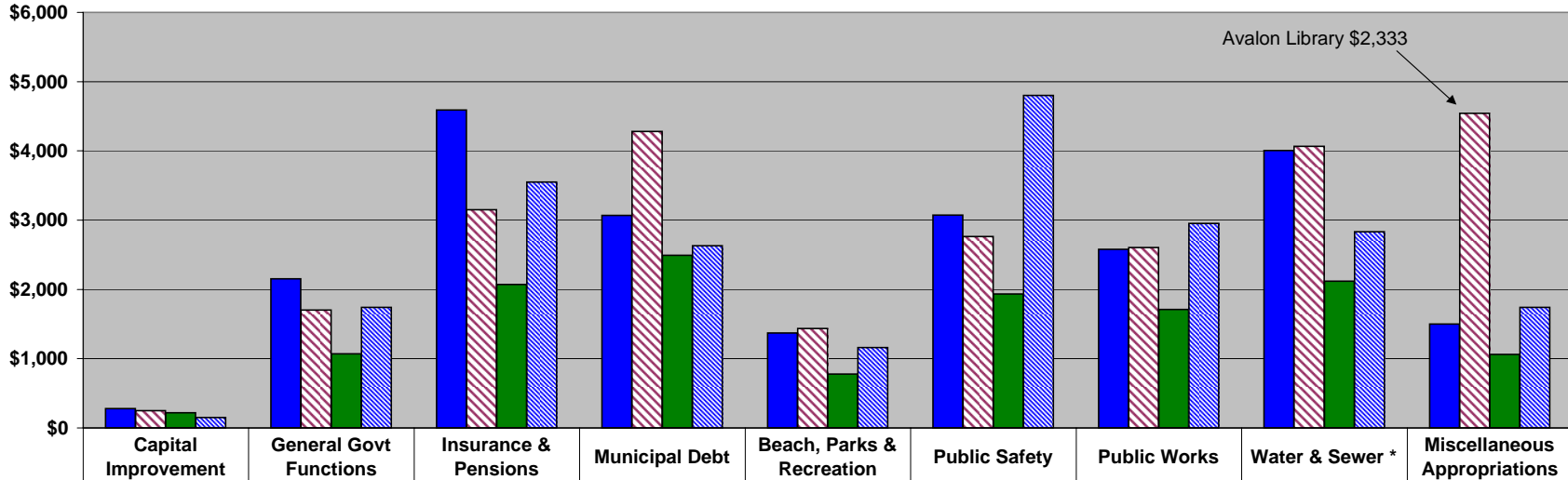
	Beach Revenue	Bonds, BANS & Loans	Capital Surplus	Construction Code Fees	Delinquent Taxes	Grants & State Aid	Interest	Municipal Court Fines & Costs	Parking Meters	Miscellaneous Revenues
■ Sea Isle City	\$23.11	\$17.91	\$15.67	\$12.70	\$10.81	\$10.62	\$10.00	\$5.68	\$3.24	\$28.00
▨ Avalon	\$28.45	\$13.23	\$0.00	\$11.58	\$13.23	\$18.75	\$15.22	\$4.14	\$0.00	\$50.11
■ Stone Harbor	\$32.64	\$0.88	\$0.00	\$14.36	\$12.70	\$23.65	\$14.64	\$9.94	\$11.76	\$28.32
▩ North Wildwood	\$5.40	\$0.00	\$0.00	\$0.00	\$0.88	\$13.38	\$5.67	\$8.38	\$6.64	\$18.72

**2007 Total Other Revenues by City per Summertime Population**

<u>Sea Isle City</u>	<u>Avalon</u>	<u>Stone Harbor</u>	<u>North Wildwood</u>
\$137.74	\$154.70	\$148.90	\$59.07

**2007 Total Appropriations by City (\$000)**

■ Sea Isle City    ▨ Avalon    ■ Stone Harbor    ▨ North Wildwood



	Capital Improvement	General Govt Functions	Insurance & Pensions	Municipal Debt	Beach, Parks & Recreation	Public Safety	Public Works	Water & Sewer *	Miscellaneous Appropriations
■ Sea Isle City	\$280	\$2,155	\$4,592	\$3,068	\$1,369	\$3,075	\$2,579	\$4,004	\$1,501
▨ Avalon	\$250	\$1,700	\$3,150	\$4,279	\$1,437	\$2,764	\$2,606	\$4,065	\$4,544
■ Stone Harbor	\$220	\$1,070	\$2,071	\$2,491	\$777	\$1,935	\$1,712	\$2,117	\$1,060
▨ North Wildwood	\$150	\$1,739	\$3,551	\$2,630	\$1,160	\$4,799	\$2,952	\$2,830	\$1,740

**2007 Total Appropriations by City (\$000)**

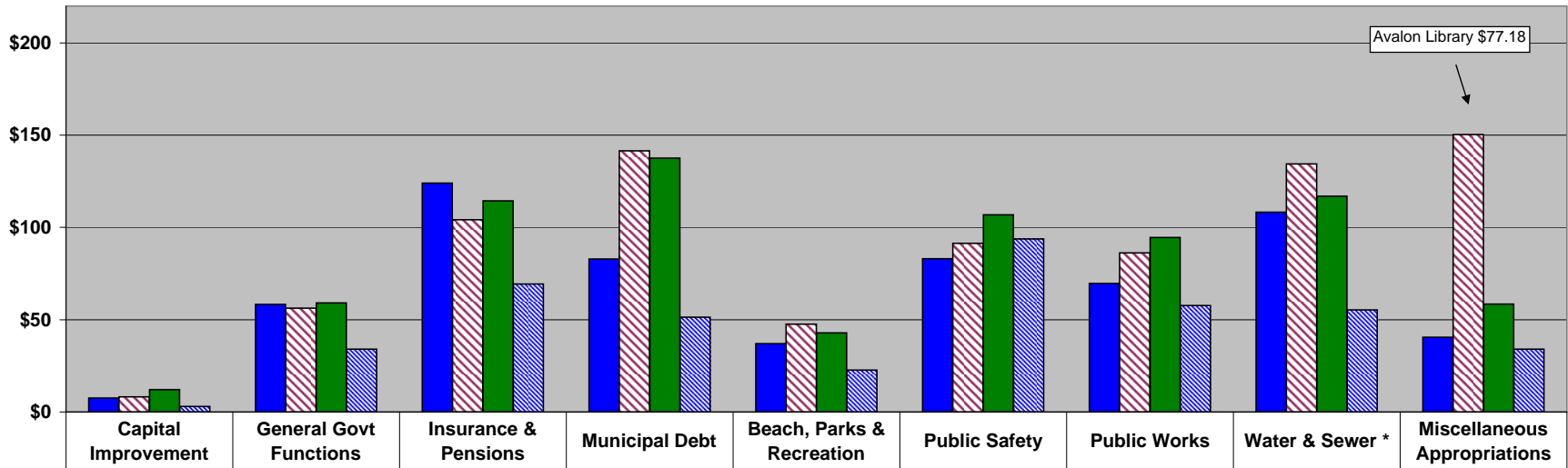
Sea Isle City	Avalon	Stone Harbor	North Wildwood
\$22,623	\$24,795	\$13,453	\$21,552

\* Significant portions of water & sewer utility are included in other categories



**2007 Appropriations by City per Summertime Population**

■ Sea Isle City    ▨ Avalon    ■ Stone Harbor    ▩ North Wildwood



	Capital Improvement	General Govt Functions	Insurance & Pensions	Municipal Debt	Beach, Parks & Recreation	Public Safety	Public Works	Water & Sewer *	Miscellaneous Appropriations
■ Sea Isle City	\$7.57	\$58.25	\$124.10	\$82.90	\$37.01	\$83.11	\$69.69	\$108.21	\$40.57
▨ Avalon	\$8.27	\$56.24	\$104.19	\$141.55	\$47.52	\$91.43	\$86.22	\$134.48	\$150.33
■ Stone Harbor	\$12.15	\$59.10	\$114.38	\$137.57	\$42.93	\$106.86	\$94.58	\$116.92	\$58.52
▩ North Wildwood	\$2.93	\$33.98	\$69.40	\$51.39	\$22.68	\$93.78	\$57.68	\$55.31	\$34.01

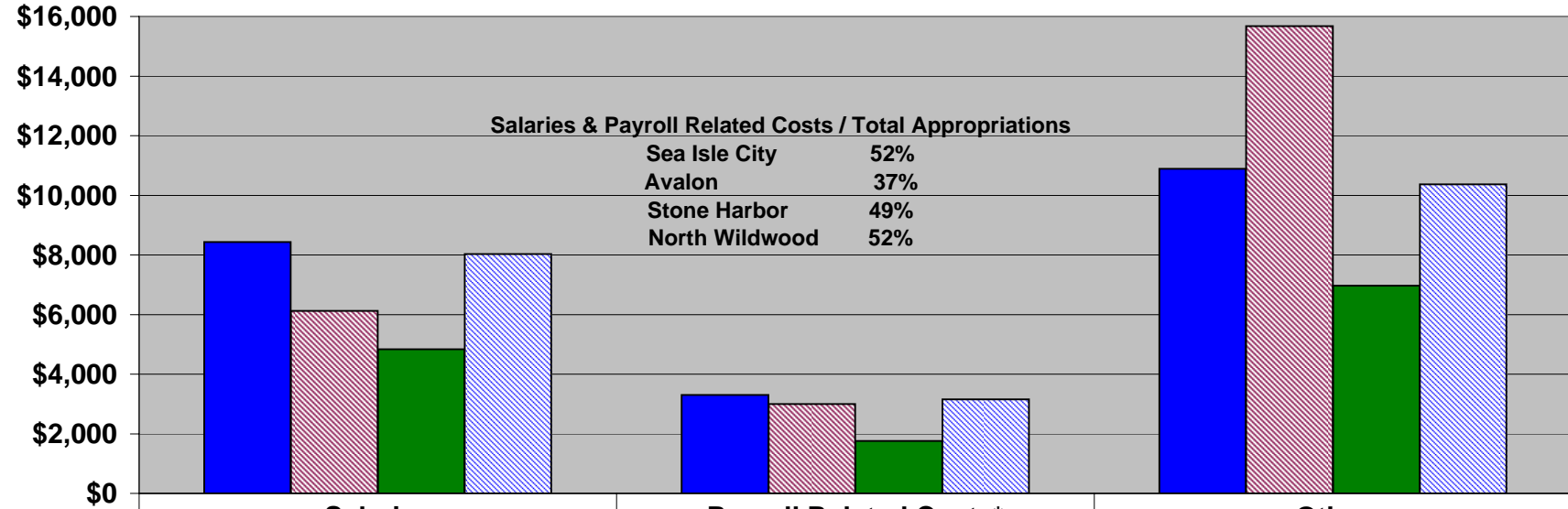
**2007 Total Appropriations by City per Summertime Population**

<u>Sea Isle City</u>	<u>Avalon</u>	<u>Stone Harbor</u>	<u>North Wildwood</u>
\$611.40	\$820.23	\$743.00	\$421.15

\* Significant portions of water & sewer utility are included in other categories

### 2007 Salary & Other Expenses by City (\$000)

■ Sea Isle City ■ Avalon ■ Stone Harbor ■ North Wildwood



	Salaries	Payroll Related Costs*	Other
■ Sea Isle City	\$8,429	\$3,303	\$10,892
■ Avalon	\$6,121	\$2,996	\$15,679
■ Stone Harbor	\$4,835	\$1,757	\$6,971
■ North Wildwood	\$8,028	\$3,152	\$10,372

2007 Total Appropriations (\$000)			
Sea Isle City	Avalon	Stone Harbor	North Wildwood
\$22,623	\$24,795	\$13,453	\$21,552

\* Payroll Related Costs include pensions, health insurance, social security, workers compensation, etc.

## 2007 Municipal Budgets by City



Report #100C

	<u>Sea Isle City</u>	<u>Avalon</u>	<u>Stone Harbor</u>	<u>North Wildwood</u>
<b>Budgets (\$000)</b>				
Current Fund Budget	\$16,255	\$18,616	\$10,884	\$21,552
Water & Sewer Utility Fund Budget	\$6,368	\$5,319	\$2,569	
Beach Utility Fund Budget		\$1,141		
Interfund Eliminations		(\$281)		
<b>Total Appropriations</b>	<b>\$22,623</b>	<b>\$24,795</b>	<b>\$13,453</b>	<b>\$21,552</b>

<b>Available Measures</b>				
<b>Houses *</b>	6,622	5,281	3,428	7,411
- Average Appropriations	\$3,416	\$4,695	\$3,924	\$2,908
<b>Square Miles *</b>	2.3	4.6	1.6	1.7
- Average Appropriations	\$9,836,151	\$5,390,166	\$8,407,983	\$12,677,439
<b>Full-Time Population *</b>	2,951	2,204	1,174	5,086
- Average Appropriations	\$7,666	\$11,250	\$11,459	\$4,237
<b>Summer Population *</b>	37,002	30,229	18,106	51,173
- Average Appropriations	\$611	\$820	\$743	\$421

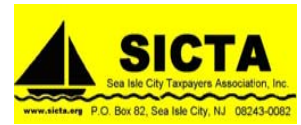
<b>Average Appropriations per Summer Population</b>				
Current Fund Budget	\$439.31	\$615.82	\$601.12	\$421.15
Water & Sewer Utility Fund Budget	\$172.10	\$175.96	\$141.88	
Beach Utility Fund Budget		\$37.73		
Interfund Eliminations		(\$9.28)		
<b>Total Appropriations</b>	<b>\$611.40</b>	<b>\$820.23</b>	<b>\$743.00</b>	<b>\$421.15</b>

\* Cape May County Planning Dept DataBook

## Unappropriated Surplus by City & Year

	<u>2007</u> (\$000)	<u>2006</u> (\$000)	<u>2005</u> (\$000)	<u>2004</u> (\$000)
<b><u>Sea Isle City</u></b>				
Surplus Available	\$1,861	\$2,190	\$2,975	\$3,222
Anticipated Surplus Used	( <u>\$1,450</u> )	( <u>\$1,650</u> )	( <u>\$1,650</u> )	( <u>\$1,600</u> )
Unappropriated Surplus	\$411	\$540	\$1,325	\$1,622
<b>Total Appropriations - Current Fund</b>	<b>\$16,255</b>	<b>\$15,110</b>	<b>\$14,865</b>	<b>\$13,328</b>
<b>Unappropriated Surplus to Appropriations</b>	<b>3%</b>	<b>4%</b>	<b>9%</b>	<b>12%</b>
<b><u>Avalon</u></b>				
Surplus Available	\$3,763	\$4,324	\$4,045	\$2,462
Anticipated Surplus Used	( <u>\$1,838</u> )	( <u>\$2,600</u> )	( <u>\$2,504</u> )	( <u>\$1,807</u> )
Unappropriated Surplus	\$1,925	\$1,724	\$1,541	\$655
<b>Total Appropriations - Current Fund</b>	<b>\$18,616</b>	<b>\$17,924</b>	<b>\$16,428</b>	<b>\$14,589</b>
<b>Unappropriated Surplus to Appropriations</b>	<b>10%</b>	<b>10%</b>	<b>9%</b>	<b>4%</b>
<b><u>Stone Harbor</u></b>				
Surplus Available	\$1,765	\$1,780	\$1,601	\$2,076
Anticipated Surplus Used	( <u>\$887</u> )	( <u>\$819</u> )	( <u>\$794</u> )	( <u>\$1,282</u> )
Unappropriated Surplus	\$878	\$961	\$807	\$794
<b>Total Appropriations - Current Fund</b>	<b>\$10,884</b>	<b>\$10,222</b>	<b>\$9,578</b>	<b>\$8,674</b>
<b>Unappropriated Surplus to Appropriations</b>	<b>8%</b>	<b>9%</b>	<b>8%</b>	<b>9%</b>
<b><u>North Wildwood</u></b>				
Surplus Available	\$3,282	\$3,104	\$4,051	\$3,617
Anticipated Surplus Used	( <u>\$1,980</u> )	( <u>\$1,800</u> )	( <u>\$2,800</u> )	( <u>\$2,000</u> )
Unappropriated Surplus	\$1,302	\$1,304	\$1,251	\$1,617
<b>Total Appropriations - Current Fund</b>	<b>\$21,552</b>	<b>\$20,811</b>	<b>\$19,097</b>	<b>\$17,558</b>
<b>Unappropriated Surplus to Appropriations</b>	<b>6%</b>	<b>6%</b>	<b>7%</b>	<b>9%</b>

## Capital Plans by City



Report #102C

	<u>SIC</u>	<u>AV</u>	<u>SH</u>	<u>NW</u>
<b><u>2007 CAPITAL PLAN (\$ millions)</u></b>				
Purchase Vehicles & Equipment	\$0.7	\$0.4	\$2.3	\$0.5
Streets, Parking Lots & Sidewalk Improvements	\$1.5	\$2.4	\$6.9	\$11.3
Water/Sewer Utility	\$1.6	\$1.8		\$1.4
Beach Bulkhead Repair/Sand Replacement	\$2.2	\$3.5	\$2.0	\$1.0
Back Bay Dredging		\$1.1		
Public Buildings Construction		\$4.0	\$2.4	
Public Buildings Improvements	\$0.4		\$3.1	\$0.9
Excursion Park	\$3.9			
Purchase Land	\$2.0			
Various	\$0.1			\$0.5
<b>TOTAL 2007 CAPITAL BUDGET</b>	<b>\$12.3</b>	<b>\$13.3</b>	<b>\$16.8</b>	<b>\$15.6</b>

<b><u>2006 CAPITAL PLAN (\$ millions)</u></b>				
Purchase Vehicles & Equipment	\$0.5	\$0.9	\$2.9	\$3.3
Streets, Parking Lots & Sidewalk Improvements	\$0.5	\$2.8	\$4.7	\$10.1
Water/Sewer Utility		\$3.4	\$5.7	
Beach Bulkhead Repair/Sand Replacement	\$2.0	\$0.7		\$0.1
Back Bay Dredging		\$1.0		
Public Buildings Construction		\$4.2	\$2.4	
Public Buildings Improvements			\$3.2	\$0.3
Excursion Park	\$1.0			
Purchase Land	\$2.0			
Various	\$0.2		\$0.1	
<b>TOTAL 2006 CAPITAL BUDGET</b>	<b>\$6.2</b>	<b>\$13.1</b>	<b>\$18.9</b>	<b>\$13.7</b>

**Capital & Debt by City**



Report #103C

**2004 DEBT STATEMENT (\$ millions)**

	<u>SIC</u>	<u>AV</u>	<u>SH</u>	<u>NW</u>
Total Bond & Notes for School Purpose	\$0.0	\$5.7	\$0.4	\$2.3
Total Self-Liquidating Bonds & Notes	\$9.6	\$9.1	\$2.3	\$0.0
Total Other Bonds & Notes	\$19.4	\$27.2	\$14.1	\$25.6
<b>Gross Debt</b>	<b>\$29.0</b>	<b>\$42.0</b>	<b>\$16.8</b>	<b>\$27.9</b>
Total Bond & Notes for School Purpose	\$0.0	\$0.0	\$0.0	\$0.0
Total Self-Liquidating Bonds & Notes	\$0.0	\$0.0	\$0.0	\$0.0
Total Other Bonds & Notes	\$16.4	\$25.3	\$14.1	\$25.5
<b>Net Debt</b>	<b>\$16.4</b>	<b>\$25.3</b>	<b>\$14.1</b>	<b>\$25.5</b>
3 Year Avg Equalized Value	\$2,670.5	\$4,408.2	\$2,510.1	\$1,221.4
<b>2004 DEBT RATIO</b>	<b>0.6%</b>	<b>0.6%</b>	<b>0.6%</b>	<b>2.1%</b>
2007 APPROPRIATIONS	\$22.6	\$24.8	\$13.5	\$21.6

## Property Tax Rates by Year & City

	<u>2006</u>	<u>Share</u>	<u>2005</u>	<u>Share</u>	<u>2004</u>	<u>Share</u>	<u>2003</u>	<u>Share</u>
<u>Sea Isle City</u>								
County Tax	0.206		0.201		0.189		0.593	
Library Tax	0.036		0.029		0.023		0.059	
<u>County Open Space Tax</u>	<u>0.013</u>		<u>0.010</u>		<u>0.008</u>		<u>0.021</u>	
County	0.255	41.8%	0.240	42.1%	0.220	39.3%	0.673	39.8%
District School	0.092	15.1%	0.095	16.7%	0.104	18.6%	0.323	19.1%
Local Municipal	0.263	43.1%	0.235	41.2%	0.236	42.1%	0.694	41.1%
<b>General Tax Rates</b>	<b>0.610</b>	<b>100%</b>	<b>0.570</b>	<b>100%</b>	<b>0.560</b>	<b>100%</b>	<b>1.690</b>	<b>100%</b>
<u>Avalon</u>								
County Tax	0.135		0.204		0.199		0.410	
Library Tax	0.000		0.000		0.024		0.042	
<u>County Open Space Tax</u>	<u>0.008</u>		<u>0.011</u>		<u>0.008</u>		<u>0.015</u>	
County	0.143	44.7%	0.215	46.7%	0.231	51.3%	0.467	54.3%
District School	0.035	10.9%	0.046	10.0%	0.045	10.0%	0.086	10.0%
Local Municipal	0.142	44.4%	0.199	43.3%	0.174	38.7%	0.307	35.7%
<b>General Tax Rates</b>	<b>0.320</b>	<b>100%</b>	<b>0.460</b>	<b>100%</b>	<b>0.450</b>	<b>100%</b>	<b>0.860</b>	<b>100%</b>
<u>Stone Harbor</u>								
County Tax	0.184		0.171		0.343		0.357	
Library Tax	0.032		0.025		0.041		0.037	
<u>County Open Space Tax</u>	<u>0.011</u>		<u>0.010</u>		<u>0.015</u>		<u>0.014</u>	
County	0.227	47.3%	0.206	45.8%	0.399	50.5%	0.408	52.3%
District School	0.057	11.9%	0.058	12.9%	0.098	12.4%	0.095	12.2%
Local Municipal	0.196	40.8%	0.186	41.3%	0.293	37.1%	0.277	35.5%
<b>General Tax Rates</b>	<b>0.480</b>	<b>100%</b>	<b>0.450</b>	<b>100%</b>	<b>0.790</b>	<b>100%</b>	<b>0.780</b>	<b>100%</b>
<u>North Wildwood</u>								
County Tax	0.105		0.435		0.445		0.410	
Library Tax	0.018		0.062		0.052		0.041	
<u>County Open Space Tax</u>	<u>0.007</u>		<u>0.022</u>		<u>0.018</u>		<u>0.014</u>	
County	0.130	18.6%	0.519	20.3%	0.515	20.0%	0.465	17.7%
District School	0.178	25.4%	0.726	28.4%	0.750	29.1%	0.838	32.0%
Local Municipal *	0.392	56.0%	1.315	51.4%	1.315	51.0%	1.317	50.3%
<b>General Tax Rates</b>	<b>0.700</b>	<b>100%</b>	<b>2.560</b>	<b>100%</b>	<b>2.580</b>	<b>100%</b>	<b>2.620</b>	<b>100%</b>

Source: Cape May County Abstract of Ratables

\* North Wildwood local municipal tax rate includes funding for sewers, unlike the other towns with separate charges

2007 Revenues by City - Intermediate Level



Appendix Report #A200CS

SICTA Categories	Sea Isle City		Avalon		Stone Harbor		North Wildwood	
	2007	Avg	2007	Avg	2007	Avg	2007	Avg
	(\$000)		(\$000)		(\$000)		(\$000)	
<b>Municipal Taxes</b>	\$10,327	\$279.09	\$13,361	\$441.99	\$7,432	\$410.47	\$13,664	\$267.01
<b>Water &amp; Sewer Rents</b>	\$5,447	\$147.20	\$4,675	\$154.65	\$2,113	\$116.69	\$2,885	\$56.38
1.85% Beach Maintenance	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$276	\$5.40
Beach Concession Fees & Permits	\$0	\$0.00	\$15	\$0.50	\$31	\$1.71	\$0	\$0.00
Beach Tag Fees	\$855	\$23.11	\$845	\$27.95	\$560	\$30.93	\$0	\$0.00
<b>Beach Revenue</b>	\$855	\$23.11	\$860	\$28.45	\$591	\$32.64	\$276	\$5.40
Reserve for Payment of BANS	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
Reserve for Payment of Bonds	\$500	\$13.51	\$400	\$13.23	\$16	\$0.88	\$0	\$0.00
Green Acres Loan	\$163	\$4.40	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
<b>Bonds, BANS &amp; Loans</b>	\$663	\$17.91	\$400	\$13.23	\$16	\$0.88	\$0	\$0.00
General Capital Surplus	\$350	\$9.46	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
W&S Utility: Capital Surplus	\$230	\$6.22	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
<b>Capital Surplus</b>	\$580	\$15.67	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
<b>Construction Code Fees</b>	\$470	\$12.70	\$350	\$11.58	\$260	\$14.36	\$0	\$0.00
<b>Delinquent Taxes</b>	\$400	\$10.81	\$400	\$13.23	\$230	\$12.70	\$45	\$0.88
Grants	\$46	\$1.24	\$60	\$1.99	\$174	\$9.63	\$25	\$0.48
Energy Receipts Tax	\$291	\$7.86	\$440	\$14.57	\$219	\$12.07	\$450	\$8.79
Garden State Trust Fund	\$1	\$0.03	\$5	\$0.17	\$0	\$0.00	\$0	\$0.00
Legislative Initiative Municipal Block Grant	\$12	\$0.32	\$8	\$0.28	\$4	\$0.25	\$22	\$0.43
Municipal Homeland Security Assistance	\$25	\$0.68	\$25	\$0.83	\$25	\$1.38	\$25	\$0.49
Municipal Property Tax Relief Aid	\$6	\$0.16	\$9	\$0.30	\$0	\$0.00	\$162	\$3.16
Supplemental Receipts Tax	\$12	\$0.32	\$18	\$0.60	\$6	\$0.33	\$1	\$0.03
<b>Grants &amp; State Aid</b>	\$393	\$10.62	\$567	\$18.75	\$428	\$23.65	\$685	\$13.38
<b>Interest</b>	\$370	\$10.00	\$460	\$15.22	\$265	\$14.64	\$290	\$5.67
<b>Municipal Court Fines &amp; Costs</b>	\$210	\$5.68	\$125	\$4.14	\$180	\$9.94	\$429	\$8.38
<b>Parking Meters</b>	\$120	\$3.24	\$0	\$0.00	\$213	\$11.76	\$340	\$6.64
Emergency Resecue Services	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$190	\$3.71
Fees and Permits	\$32	\$0.86	\$290	\$9.59	\$180	\$9.94	\$275	\$5.37
Fire Inspector Fees	\$0	\$0.00	\$95	\$3.14	\$0	\$0.00	\$100	\$1.95
Land Sales	\$0	\$0.00	\$328	\$10.85	\$0	\$0.00	\$0	\$0.00
Licenses: Alcoholic Beverages	\$14	\$0.38	\$18	\$0.60	\$9	\$0.50	\$55	\$1.07
Licenses: Other	\$175	\$4.73	\$196	\$6.47	\$0	\$0.00	\$190	\$3.71
Marina Fees	\$100	\$2.70	\$0	\$0.00	\$7	\$0.39	\$0	\$0.00
Recreation Fees	\$42	\$1.14	\$0	\$0.00	\$28	\$1.55	\$0	\$0.00
Rental of City Property	\$0	\$0.00	\$137	\$4.53	\$0	\$0.00	\$110	\$2.15
Section 8 Housing Close-out	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
Special Events	\$0	\$0.00	\$0	\$0.00	\$117	\$6.46	\$0	\$0.00
Tax Search Fees	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
Tram Car Lease	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$23	\$0.45
TV, Phone, Beach Vendors Franchise Fees	\$285	\$7.70	\$42	\$1.40	\$24	\$1.33	\$0	\$0.00
Uniform Fire Code Official	\$0	\$0.00	\$0	\$0.00	\$10	\$0.55	\$0	\$0.00
Uniform Fire Safety Act	\$0	\$0.00	\$9	\$0.31	\$7	\$0.36	\$15	\$0.29
W&S Utility: Misc Receipts	\$388	\$10.49	\$400	\$13.23	\$131	\$7.25	\$0	\$0.00
<b>Miscellaneous Revenues</b>	\$1,036	\$28.00	\$1,515	\$50.11	\$513	\$28.32	\$958	\$18.72
Anticipated Surplus Used	\$1,450	\$39.19	\$1,838	\$60.81	\$887	\$49.00	\$1,980	\$38.69
W&S Utility: Anticipated Surplus Used	\$303	\$8.19	\$244	\$8.07	\$325	\$17.94	\$0	\$0.00
<b>Anticipated Surplus Used</b>	\$1,753	\$47.38	\$2,082	\$68.88	\$1,212	\$66.94	\$1,980	\$38.69
<b>Total Revenues</b>	\$22,623	\$611.40	\$24,795	\$820.23	\$13,453	\$743.00	\$21,552	\$421.15

Footnote: Total Revenues x (Surplus Used, BANS) \$20,870 \$564.03 \$22,712 \$751.35 \$12,241 \$676.06 \$19,572 \$382.46

Footnote: Summertime population underlying averages 37,002 30,229 18,106 51,173



## 2007 Appropriations by City - Intermediate Level



Appendix Report #A300CS

SICTA Categories	Sea Isle City		Avalon		Stone Harbor		North Wildwood	
	2007	Avg	2007	Avg	2007	Avg	2007	Avg
	(\$ooo)		(\$ooo)		(\$ooo)		(\$ooo)	
<b>Capital Improvement</b>	<b>\$280</b>	<b>\$7.57</b>	<b>\$250</b>	<b>\$8.27</b>	<b>\$220</b>	<b>\$12.15</b>	<b>\$150</b>	<b>\$2.93</b>
Admin & Financial	\$699	\$18.90	\$413	\$13.68	\$246	\$13.59	\$685	\$13.39
Code Enforcement	\$308	\$8.32	\$291	\$9.62	\$190	\$10.48	\$25	\$0.49
Mayor, Council, Boards	\$626	\$16.91	\$679	\$22.45	\$436	\$24.06	\$608	\$11.89
Professional Services	\$523	\$14.12	\$317	\$10.49	\$199	\$10.98	\$421	\$8.22
<b>General Govt Functions</b>	<b>\$2,155</b>	<b>\$58.25</b>	<b>\$1,700</b>	<b>\$56.24</b>	<b>\$1,070</b>	<b>\$59.10</b>	<b>\$1,739</b>	<b>\$33.98</b>
Group Insurance Plan for Employees	\$1,953	\$52.79	\$2,025	\$66.99	\$1,150	\$63.51	\$1,853	\$36.20
Other Insurance	\$1,606	\$43.41	\$303	\$10.02	\$314	\$17.32	\$689	\$13.46
Police & Fire Pension	\$240	\$6.49	\$229	\$7.56	\$167	\$9.24	\$491	\$9.59
Public Employee Pension	\$144	\$3.88	\$112	\$3.70	\$75	\$4.12	\$103	\$2.02
Social Security	\$626	\$16.91	\$473	\$15.65	\$352	\$19.44	\$390	\$7.62
Unemployment Insurance	\$23	\$0.62	\$8	\$0.26	\$13	\$0.73	\$26	\$0.51
<b>Insurance &amp; Pensions</b>	<b>\$4,592</b>	<b>\$124.10</b>	<b>\$3,150</b>	<b>\$104.19</b>	<b>\$2,071</b>	<b>\$114.38</b>	<b>\$3,551</b>	<b>\$69.40</b>
BANS & Capital Notes	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
Other Debt	\$3,068	\$82.90	\$4,279	\$141.55	\$2,491	\$137.57	\$2,630	\$51.39
<b>Municipal Debt</b>	<b>\$3,068</b>	<b>\$82.90</b>	<b>\$4,279</b>	<b>\$141.55</b>	<b>\$2,491</b>	<b>\$137.57</b>	<b>\$2,630</b>	<b>\$51.39</b>
Beach & Boardwalk	\$943	\$25.47	\$0	\$0.00	\$572	\$31.59	\$557	\$10.89
Other Beach Expenditures	\$0	\$0.00	\$1,067	\$35.31	\$0	\$0.00	\$0	\$0.00
Recreation	\$427	\$11.53	\$369	\$12.21	\$205	\$11.34	\$603	\$11.79
<b>Beach, Parks &amp; Recreation</b>	<b>\$1,369</b>	<b>\$37.01</b>	<b>\$1,437</b>	<b>\$47.52</b>	<b>\$777</b>	<b>\$42.93</b>	<b>\$1,160</b>	<b>\$22.68</b>
Police & Munic Prosecutor	\$2,934	\$79.30	\$2,190	\$72.45	\$1,638	\$90.49	\$3,462	\$67.65
Fire & Emergency Serv	\$141	\$3.80	\$574	\$18.97	\$296	\$16.37	\$1,337	\$26.13
<b>Public Safety</b>	<b>\$3,075</b>	<b>\$83.11</b>	<b>\$2,764</b>	<b>\$91.43</b>	<b>\$1,935</b>	<b>\$106.86</b>	<b>\$4,799</b>	<b>\$93.78</b>
Building & Grounds	\$464	\$12.54	\$0	\$0.00	\$151	\$8.33	\$298	\$5.83
Public Works	\$970	\$26.22	\$1,463	\$48.41	\$835	\$46.13	\$1,494	\$29.19
Solid Waste Collection	\$1,010	\$27.29	\$931	\$30.78	\$726	\$40.12	\$890	\$17.39
Vehicle Maintenance	\$135	\$3.64	\$213	\$7.03	\$0	\$0.00	\$270	\$5.27
<b>Public Works</b>	<b>\$2,579</b>	<b>\$69.69</b>	<b>\$2,606</b>	<b>\$86.22</b>	<b>\$1,712</b>	<b>\$94.58</b>	<b>\$2,952</b>	<b>\$57.68</b>
Cape May County MUA	\$2,650	\$71.63	\$0	\$0.00	\$1,275	\$70.42	\$0	\$0.00
Sewer Charges	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$2,830	\$55.31
Other W&S Expenditures	\$1,354	\$36.58	\$4,065	\$134.48	\$842	\$46.50	\$0	\$0.00
<b>Water &amp; Sewer *</b>	<b>\$4,004</b>	<b>\$108.21</b>	<b>\$4,065</b>	<b>\$134.48</b>	<b>\$2,117</b>	<b>\$116.92</b>	<b>\$2,830</b>	<b>\$55.31</b>
Reserve for Uncollected Tax	\$429	\$11.59	\$1,246	\$41.22	\$303	\$16.72	\$245	\$4.78
Utilities	\$467	\$12.62	\$586	\$19.38	\$239	\$13.21	\$861	\$16.82
Deferred Charges	\$243	\$6.56	\$0	\$0.00	\$33	\$1.80	\$146	\$2.86
Grants	\$48	\$1.30	\$80	\$2.65	\$174	\$9.63	\$31	\$0.60
Library	\$0	\$0.00	\$2,333	\$77.18	\$0	\$0.00	\$0	\$0.00
Miscellaneous	\$314	\$8.49	\$299	\$9.90	\$311	\$17.16	\$458	\$8.96
<b>Miscellaneous Appropriations</b>	<b>\$1,501</b>	<b>\$40.57</b>	<b>\$4,544</b>	<b>\$150.33</b>	<b>\$1,060</b>	<b>\$58.52</b>	<b>\$1,740</b>	<b>\$34.01</b>
<b>Total Appropriations</b>	<b>\$22,623</b>	<b>\$611.40</b>	<b>\$24,795</b>	<b>\$820.23</b>	<b>\$13,453</b>	<b>\$743.00</b>	<b>\$21,552</b>	<b>\$421.15</b>

Footnote: Summer population underlying averages 37,002 30,229 18,106 51,173

\* Significant portions of water & sewer utility are included in other categories

## 2007 Salary & Other Expenses by City - Summary Level



Appendix Report #A400C

SICTA Categories	Sea Isle City		Avalon		Stone Harbor		North Wildwood	
	2007	Share	2007	Share	2007	Share	2007	Share
	(\$000)		(\$000)		(\$000)		(\$000)	
Beach, Parks & Recreation	\$1,150	5%	\$1,074	4%	\$655	5%	\$982	5%
General Govt Functions	\$1,413	6%	\$1,028	4%	\$781	6%	\$1,004	5%
Public Safety	\$2,736	12%	\$2,460	10%	\$2,070	15%	\$4,350	20%
Public Works	\$1,968	9%	\$1,243	5%	\$1,075	8%	\$1,445	7%
Water & Sewer	\$990	4%	\$153	1%	\$130	1%	\$0	0%
Miscellaneous Appropriations	\$172	1%	\$162	1%	\$123	1%	\$246	1%
<b>Salaries</b>	<b>\$8,429</b>	<b>37%</b>	<b>\$6,121</b>	<b>25%</b>	<b>\$4,835</b>	<b>36%</b>	<b>\$8,028</b>	<b>37%</b>
Beach & Boardwalk	\$10	0%	\$0	0%	\$0	0%	\$22	0%
Group Insurance Plan for Employees	\$1,953	9%	\$2,025	8%	\$1,150	8%	\$1,853	9%
Other Insurance	\$307	1%	\$149	1%	\$0	0%	\$267	1%
Police & Fire Pension	\$240	1%	\$229	1%	\$167	1%	\$491	2%
Public Employee Pension	\$144	1%	\$112	0%	\$75	1%	\$103	0%
Social Security	\$626	3%	\$473	2%	\$352	3%	\$390	2%
Unemployment Insurance	\$23	0%	\$8	0%	\$13	0%	\$26	0%
<b>Payroll Related Costs*</b>	<b>\$3,303</b>	<b>15%</b>	<b>\$2,996</b>	<b>12%</b>	<b>\$1,757</b>	<b>13%</b>	<b>\$3,152</b>	<b>15%</b>
Beach, Parks & Recreation	\$209	1%	\$362	1%	\$122	1%	\$157	1%
Capital Improvement	\$280	1%	\$250	1%	\$220	2%	\$150	1%
General Govt Functions	\$743	3%	\$672	3%	\$378	3%	\$735	3%
Insurance & Pensions	\$1,299	6%	\$154	1%	\$314	2%	\$422	2%
Municipal Debt	\$3,068	14%	\$4,279	17%	\$2,491	18%	\$2,630	12%
Public Safety	\$339	2%	\$304	1%	\$361	3%	\$449	2%
Public Works	\$611	3%	\$1,363	5%	\$495	4%	\$1,506	7%
Water & Sewer	\$3,014	13%	\$3,912	16%	\$1,805	13%	\$2,830	13%
Miscellaneous Appropriations	\$1,329	6%	\$4,383	18%	\$786	6%	\$1,494	7%
<b>Other</b>	<b>\$10,892</b>	<b>48%</b>	<b>\$15,679</b>	<b>63%</b>	<b>\$6,971</b>	<b>51%</b>	<b>\$10,372</b>	<b>48%</b>
<b>Total Appropriations</b>	<b>\$22,623</b>	<b>100%</b>	<b>\$24,795</b>	<b>100%</b>	<b>\$13,563</b>	<b>100%</b>	<b>\$21,552</b>	<b>100%</b>

\* Payroll Related Costs include pensions, health insurance, social security, workers compensation, etc.