

CITY OF CAPE MAY
2019 BUDGET TIMELINE

	<u>PROJECTED</u>	<u>REVISED STATUTORY DATE</u>
MANAGERS BUDGET	2/19/2019	2/28/2019
BUDGET INTRODUCTION	3/5/2019	3/29/2019
PUBLIC HEARING	4/2/2019	4/30/2019
BUDGET ADOPTION	4/2/2019	4/30/2019

Neil Young, City Manager
February 19, 2019

CITY OF CAPE MAY 2019 BUDGET

CURRENT FUND	\$19,806,246
--------------	--------------

BEACH UTILITY	\$2,606,834
---------------	-------------

TOURISM UTILITY	\$1,330,000
-----------------	-------------

WATER-SEWER UTILITY	\$7,118,000
---------------------	-------------

	\$30,861,080

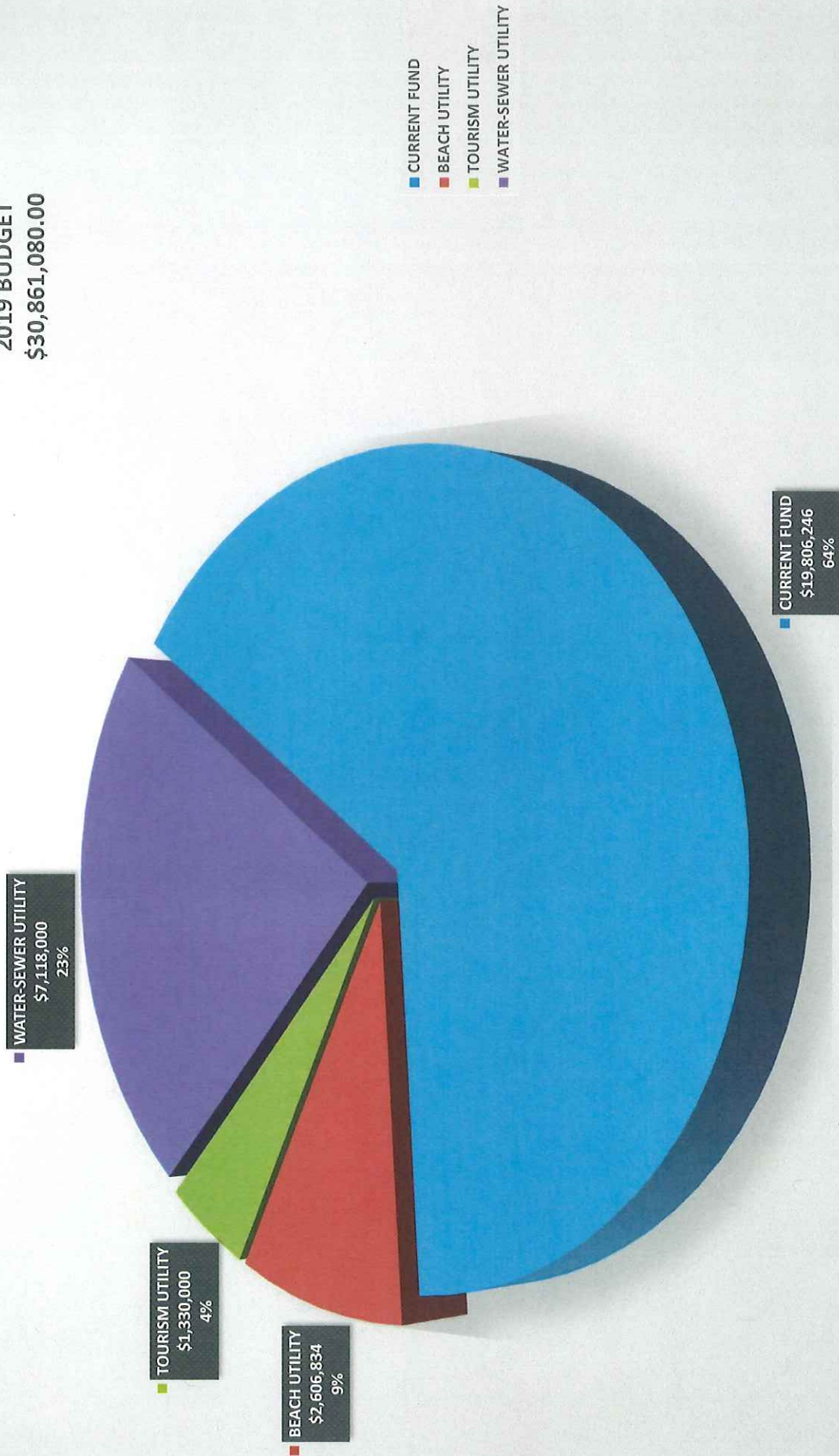
Neil Young, City Manager
February 19, 2019

CITY OF CAPE MAY
2 YEAR BUDGET ANALYSIS

	2019	2018	
CURRENT FUND	\$19,806,246	\$19,358,843	2.31%
BEACH UTILITY	\$2,606,834	\$2,565,475	1.61%
TOURISM UTILITY	\$1,330,000	\$1,245,000	6.83%
WATER-SEWER UTILITY	\$7,118,000	\$7,113,314	0.07%
	<u>\$30,861,080</u>	<u>\$30,282,632</u>	1.91%

Neil Young, City Manager
February 19, 2019

CITY OF CAPE MAY
2019 BUDGET
\$30,861,080.00



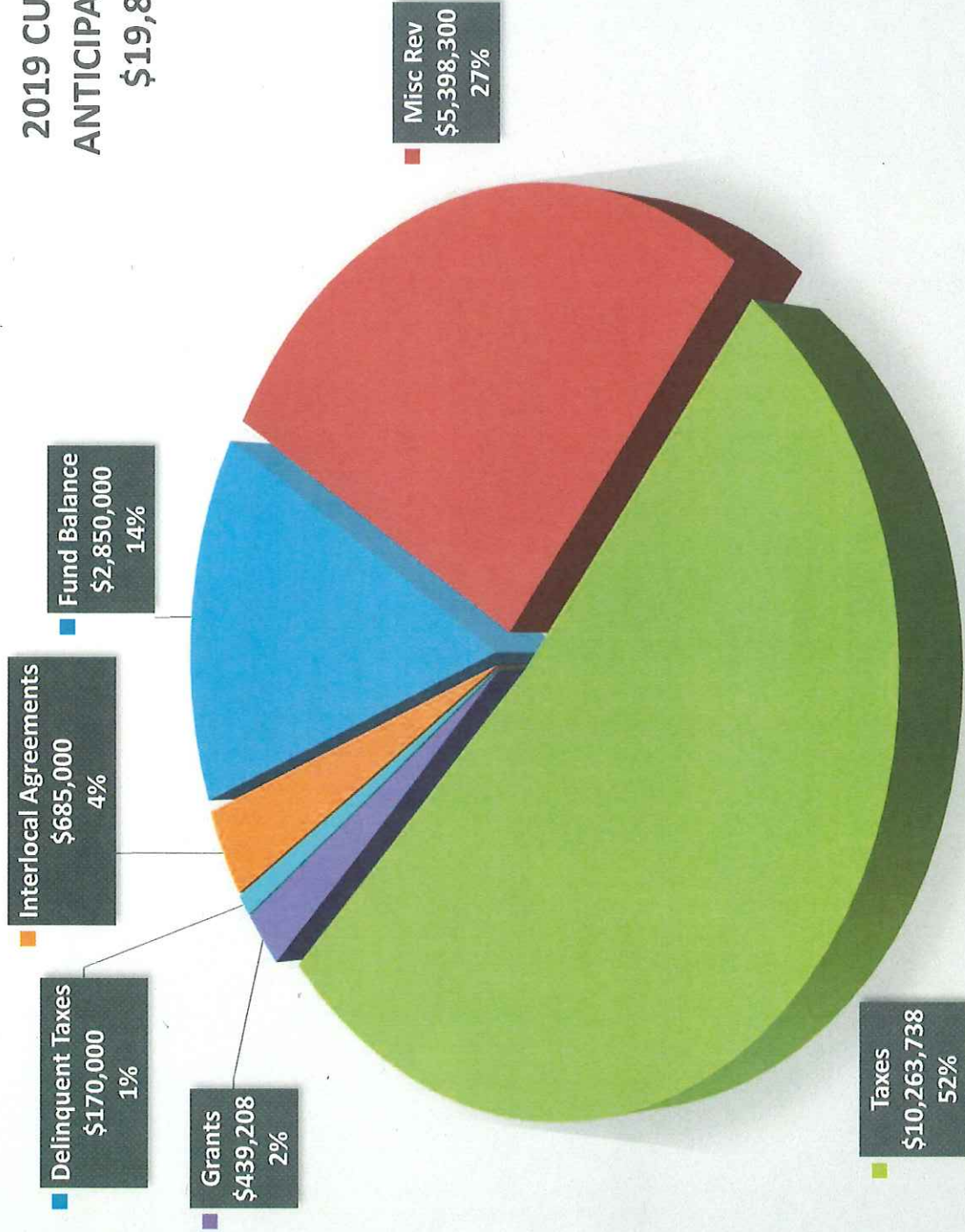
REVENUE REPORT:

	Audit				Feb-19	Feb-19
	2017	12/31/2017	12/31/2018	2018	2018	18 vs. 17
	Budget	Rec'd	Rec'd	Budget	(+ -)	
Fund Balance	\$2,300,000	\$2,300,000	\$2,820,000	\$2,820,000	\$0	\$520,000
Misc Revenue Antic:						
Alcoholic Beverage Lic	\$55,000	\$55,940	\$55,940	\$55,000	\$940	\$0
Other Licenses	\$310,000	\$324,191	\$317,913	\$315,000	\$2,913	(\$6,278)
Fees & Permits	\$175,000	\$201,351	\$190,704	\$175,000	\$15,704	(\$10,647)
Fines & Costs-Courts	\$220,000	\$204,355	\$193,940	\$200,000	(\$6,060)	(\$10,415)
Parking Meters	\$1,015,000	\$1,149,498	\$1,184,905	\$1,030,000	\$154,905	\$35,407
Interest&Costs-Taxes	\$64,000	\$53,360	\$52,777	\$53,000	(\$223)	(\$584)
Interest on Investments	\$3,000	\$6,409	\$6,721	\$4,000	\$2,721	\$311
Lease&Rent Contracts	\$450,000	\$453,607	\$533,394	\$450,000	\$83,394	\$79,787
TV Cable Rcpts	\$37,000	\$41,763	\$44,058	\$40,000	\$4,058	\$2,294
Victorian Twr - PILOT	\$165,000	\$203,528	\$181,162	\$179,111	\$2,051	(\$22,366)
Emergency Med Serv	\$310,000	\$335,507	\$363,140	\$310,000	\$53,140	\$27,634
Hotel Room Tax	\$1,050,000	\$1,238,779	\$1,263,554	\$1,067,650	\$195,904	\$24,776
Misc Rev-State Aid:						
Consolidated MPT Rlf	\$0	\$0			\$0	\$0
Energy Rcpts Tax	\$337,632	\$337,632	\$337,632	\$337,632	\$0	\$0
Supl Energy Rcpt Tax	\$0	\$0		\$0	\$0	\$0
Munic Prop Tax Asst	\$0	\$0		\$0	\$0	\$0
Legislative Initiative MB	\$0	\$0		\$0	\$0	\$0
Garden State Trust Fund	\$0	\$0		\$0	\$0	\$0
Muni Homeland Security	\$0	\$0		\$0	\$0	\$0
Misc Rev-UCC Fees	\$471,000	\$799,850	\$599,334	\$475,000	\$124,334	(\$200,516)
Misc Rev-Uniform Fire Safety	\$0	\$0	\$197,818	\$165,000	\$32,818	\$197,818
Misc Rev-Wat/Sew Contrib	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$0
Misc Rev-Res Bonds/Notes	\$0	\$0			\$0	\$0
Misc Rev-Gen Cap Surplus	\$0	\$0			\$0	\$0
Misc Rev-WCM/CMPT Police	\$764,772	\$764,773	\$780,068	\$780,067	\$1	\$15,295
Misc Rev-CM Pt Munic Crt	\$0	\$0			\$0	\$0
eserve to Pay Bonds	\$150,000	\$150,000	\$150,000	\$150,000	\$0	\$0
Sub-total (Misc Rev):	\$5,627,404	\$6,370,542	\$6,503,058	\$5,836,460	\$666,598	\$132,516
Misc Rev-w/State Apprvl						
State Inspections	\$15,141	\$15,141	\$9,341	\$9,341	\$0	(\$5,800)
Clean Comm Prog	\$18,944	\$18,944	\$18,135	\$18,135	\$0	(\$809)
Sustainable Jer-Energy Sav		\$0			\$0	\$0
Recycling Tonage Grt	\$25,542	\$25,542	\$16,568	\$16,568	\$0	(\$8,974)
NJLM Educ Fndtn Grt					\$0	\$0
Clean Air Cool Planet-Grn Team					\$0	\$0
Body Armor Grant	\$4,211	\$4,211			\$0	(\$4,211)
Bulletproof Vest					\$0	\$0
FY2017 EMAA Grant	\$9,400	9400	\$10,000	\$10,000	\$0	\$600
Small Cities Block Grant	\$270,000	\$270,000	\$400,000	\$400,000	\$0	\$130,000
Small Cities - Housing Rehab	\$175,000	\$175,000			\$0	(\$175,000)
100 Cities/100 Memorials			\$2,000	\$2,000	\$0	\$2,000
HPC-Intensive Level Survey	\$24,999	\$24,999			\$0	(\$24,999)
NJDEP - Electric Vehicle Ch					\$0	\$0
NJDOT St Aid-Penn Ave	\$158,000	\$158,000	\$156,000	\$156,000	\$0	(\$2,000)
NJDOT St Aid-Cape May Ave					\$0	\$0
Estate of Edward D Ross	\$15,097	\$15,097			\$0	(\$15,097)
NJLPS COPS in Shops	\$1,800	\$1,800	\$3,960	\$3,960	\$0	\$2,160
USHUD-CDBG-Streetscape			\$253,000	\$253,000	\$0	\$253,000
USDA-RD-Early Warn Sys			\$35,600	\$35,600	\$0	\$35,600
ANJEC Open Space Grant	\$1,500	\$1,500			\$0	(\$1,500)
Misc Rev Not Antic		\$117,313	\$188,119		\$188,119	\$70,806
Total (Misc Rev):	\$6,347,038	\$7,207,490	\$7,595,782	\$6,741,065	\$854,717	\$388,292
Delinquent Taxes	\$177,025	\$174,346	\$232,927	\$170,000	\$62,927	\$58,581
Local Purpose Taxes	\$9,565,980	\$10,425,781	\$10,901,993	\$9,950,474	\$951,519	\$476,212
Totals:	\$18,390,043	\$20,107,617	\$21,550,701	\$19,681,539	\$1,869,163	\$1,443,085

CURRENT FUND
BUDGET-ANTICIPATED REVENUE:

	3/21/2017	4/3/2018	2/19/2019	(+ -)
	Budget	Budget	Budget	BUDGET
	2017	2018	2019	19 vs 18
Fund Balance	\$2,300,000	\$2,820,000	\$2,850,000	\$30,000
Misc Rev - Local:				
Licenses - Alcoholic Beverages	\$55,000	\$55,000	\$55,000	\$0
Licenses - Other	\$310,000	\$315,000	\$315,000	\$0
Fees & Permits	\$175,000	\$175,000	\$175,000	\$0
Fines & Costs - Courts	\$220,000	\$200,000	\$190,000	(\$10,000)
Interest & Costs on Taxes	\$64,000	\$53,000	\$52,000	(\$1,000)
Parking Meters	\$1,015,000	\$1,030,000	\$1,060,000	\$30,000
Interest on Investments	\$3,000	\$4,000	\$6,000	\$2,000
Lease & Rent Contracts	\$450,000	\$450,000	\$450,000	\$0
T.V. Cable Receipts	\$37,000	\$40,000	\$37,000	(\$3,000)
Victorian Towers - PILOT	\$165,000	\$179,111	\$180,000	\$889
Emergency Medical Services	\$310,000	\$310,000	\$330,000	\$20,000
Room Occupancy Tax (2%)	\$1,050,000	\$1,067,650	\$1,115,000	\$47,350
Misc Rev - State Aid:				\$0
Legislative Initiative Munic Block Grt	\$0	\$0		\$0
Consolidated Munic Property Tax Relief	\$0	\$0		\$0
Energy Receipts Tax	\$337,632	\$337,632	\$337,632	\$0
Supplemental Receipts Tax	\$0	\$0		\$0
Garden State Trust Fund	\$0	\$0		\$0
Munic Homeland Security Aid	\$0	\$0		\$0
Munic Property Tax Assistance	\$0	\$0		\$0
Misc Rev - Dedicated UCC Fees	\$471,000	\$475,000	\$490,000	\$15,000
Misc Rev - Uniform Fire Safety	\$0	\$165,000	\$195,000	\$30,000
Misc Rev - Special Items:				\$0
Interlocal Agreement - WCM	\$476,697	\$486,230	\$495,955	\$9,725
Interlocal Agreement - CMP	\$288,075	\$293,837	\$299,713	\$5,876
Interlocal Agreement - CM County Animal Shelter	\$0	\$0		\$0
Uniform Fire Safety Act	\$0	\$0		\$0
Water & Sewer Util Contribution St Imprv	\$50,000	\$50,000	\$50,000	\$0
Beach Utility-Debt Service Reimb	\$0	\$0		\$0
Reserve to Pay Bonds	\$150,000	\$150,000	\$250,000	\$100,000
General Capital Surplus	\$0	\$0		\$0
Total Misc Rev:	\$5,627,404	\$5,836,460	\$6,083,300	\$246,840
Receipts from Delinquent Taxes	\$177,025	\$170,000	\$170,000	\$0
Amount to be Raised by Taxes - Local	\$9,565,980	\$9,950,474	\$10,263,738	\$313,264
Total General Rev (excluding Grants):	\$17,670,409	\$18,776,934	\$19,367,038	\$590,104
Misc Rev - Grants:	\$502,804	\$581,909	\$439,208	(\$142,701)
Total General Revenues:	\$18,173,213	\$19,358,843	\$19,806,246	\$447,403
Budget Growth (1-yr over):	\$786,704	\$1,185,630	\$447,403	
Local Purpose Tax	\$0.3400	\$0.3500	\$0.3588	
Net Valuation Taxable	\$2,814,237,746	\$2,871,036,576	\$2,860,341,300	

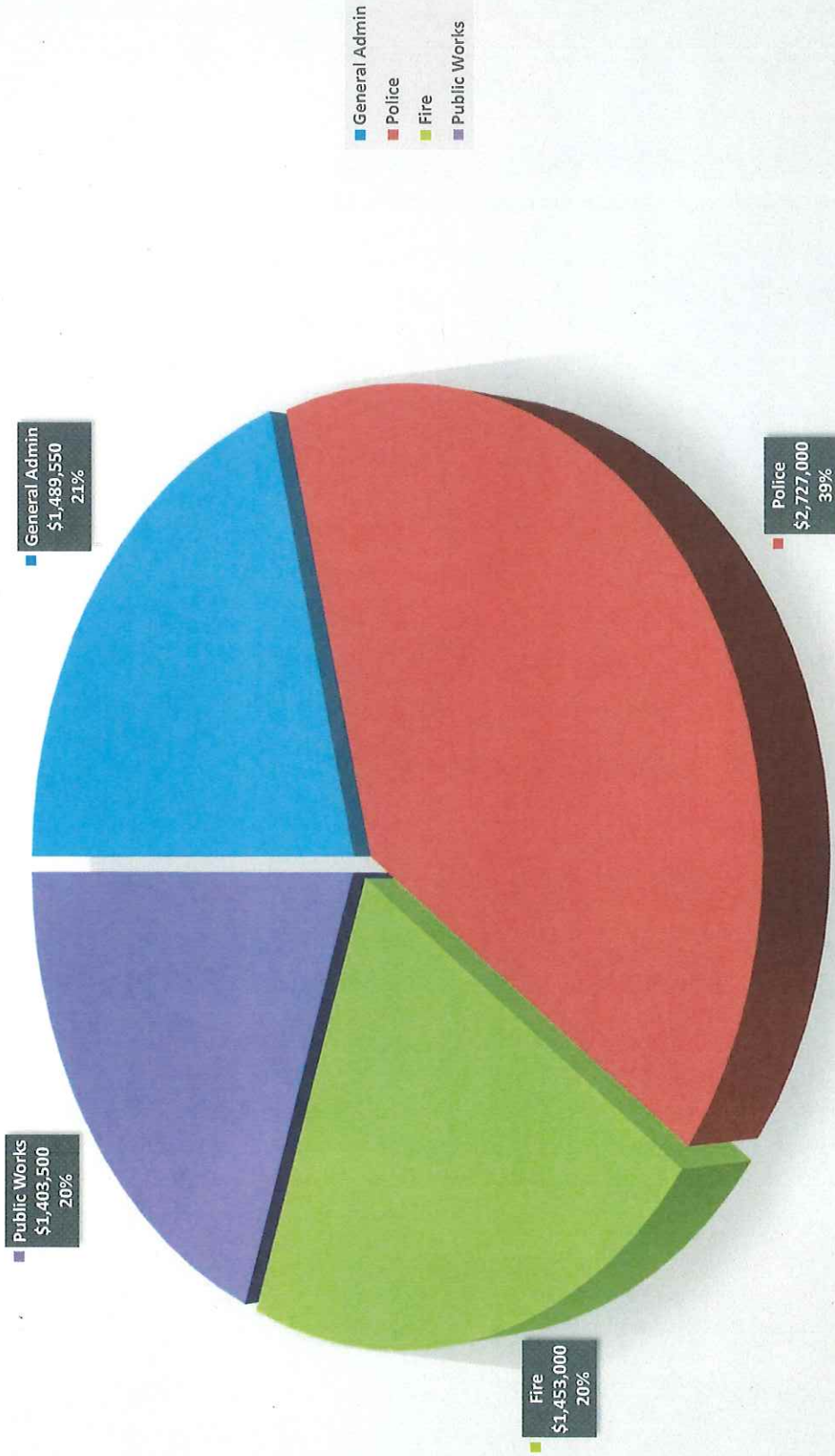
**2019 CURRENT FUND
ANTICIPATED REVENUE
\$19,806,246.00**



BUDGET SUMMARY - SAL & WAGES:

Budget Code	Dept Name	4/3/2018 TOTAL 2018 Budget	Curr Fund 2019	W/S Utility 2019	Beach Utility 2019	Tourism Utility 2019	2/19/2019 TOTAL 2019 Budget	Difference 19 v. 18
100	General Administration	\$170,000	\$88,000	\$37,500	\$5,000		\$130,500	(\$39,500)
110	Mayor & Council	\$82,500	\$60,500	\$22,570			\$83,070	\$570
120	City Clerk	\$198,000	\$161,000	\$40,000			\$201,000	\$3,000
130	Financial Administration	\$271,000	\$150,000	\$90,000	\$10,000		\$250,000	(\$21,000)
145	Collection of Taxes	\$126,000	\$58,000	\$49,000	\$5,000		\$112,000	(\$14,000)
150	Assessment of Taxes	\$80,000	\$81,000				\$81,000	\$1,000
175	Historic Preservation Comm	\$12,500	\$2,500				\$12,500	\$0
180	Planning Board	\$2,500	\$2,500				\$2,500	\$0
185	Zoning Board of Adjustments	\$2,500	\$41,500				\$41,500	\$39,000
195	Construction Code Official	\$350,000	\$424,000				\$424,000	\$74,000
240	Police Department	\$2,039,934	\$1,931,332		\$75,000		\$2,006,332	(\$33,602)
241	Traffic Maintenance	\$101,000	\$103,000				\$103,000	\$2,000
245	Safety Dept	\$2,500	\$2,500				\$2,500	\$0
250	Interlocal - WCM/CMPT Service	\$780,066	\$795,668				\$795,668	\$15,602
252	Emergency Management	\$5,750	\$9,250				\$9,250	\$3,500
265	Fire Department	\$1,452,000	\$1,453,000		\$70,000		\$1,523,000	\$71,000
266	Uniform Fire Safety	\$135,000	\$140,000				\$140,000	\$5,000
290	Road Repair & Maintenance	\$697,000	\$540,000	\$24,000	\$150,000		\$714,000	\$17,000
305	Recycling Department	\$38,000	\$69,000				\$69,000	\$31,000
310	Public Buildings & Grounds	\$679,000	\$689,000	\$18,000	\$42,000		\$749,000	\$70,000
311	Shade Tree Commission	\$500	\$500				\$500	\$0
335	Environmental Commission	\$1,800	\$1,800				\$1,800	\$0
370	Civic Affairs	\$146,000	\$146,000				\$146,000	\$0
490	Municipal Court	\$172,000	\$113,000				\$113,000	(\$59,000)
Sub-total:		\$7,545,550	\$7,073,050	\$281,070	\$357,000		\$7,711,120	\$165,570
370	Tourism Utility	\$440,000			\$460,000		\$460,000	\$20,000
380	Beach Front (lifeguards)	\$852,000			\$870,000		\$870,000	\$18,000
385	Beach Tag Program	\$310,000			\$330,000		\$330,000	\$20,000
501	Water-Sewer Utility	\$584,500		\$587,104			\$587,104	\$2,604
Grand total:		\$9,732,050	\$7,073,050	\$868,174	\$1,557,000	\$460,000	\$9,958,224	\$226,174
100.00%			71.03%	8.72%	15.64%	4.62%	100.00%	
SOCIAL SECURITY		\$524,424	\$267,218	\$66,415	\$119,111	\$35,190	\$487,934	\$26,490
		\$524,424	\$319,708	\$66,415	\$119,111	\$35,190	\$540,424	\$16,000

2019 CURRENT FUND
SALARY & WAGE
\$7,073,050.00



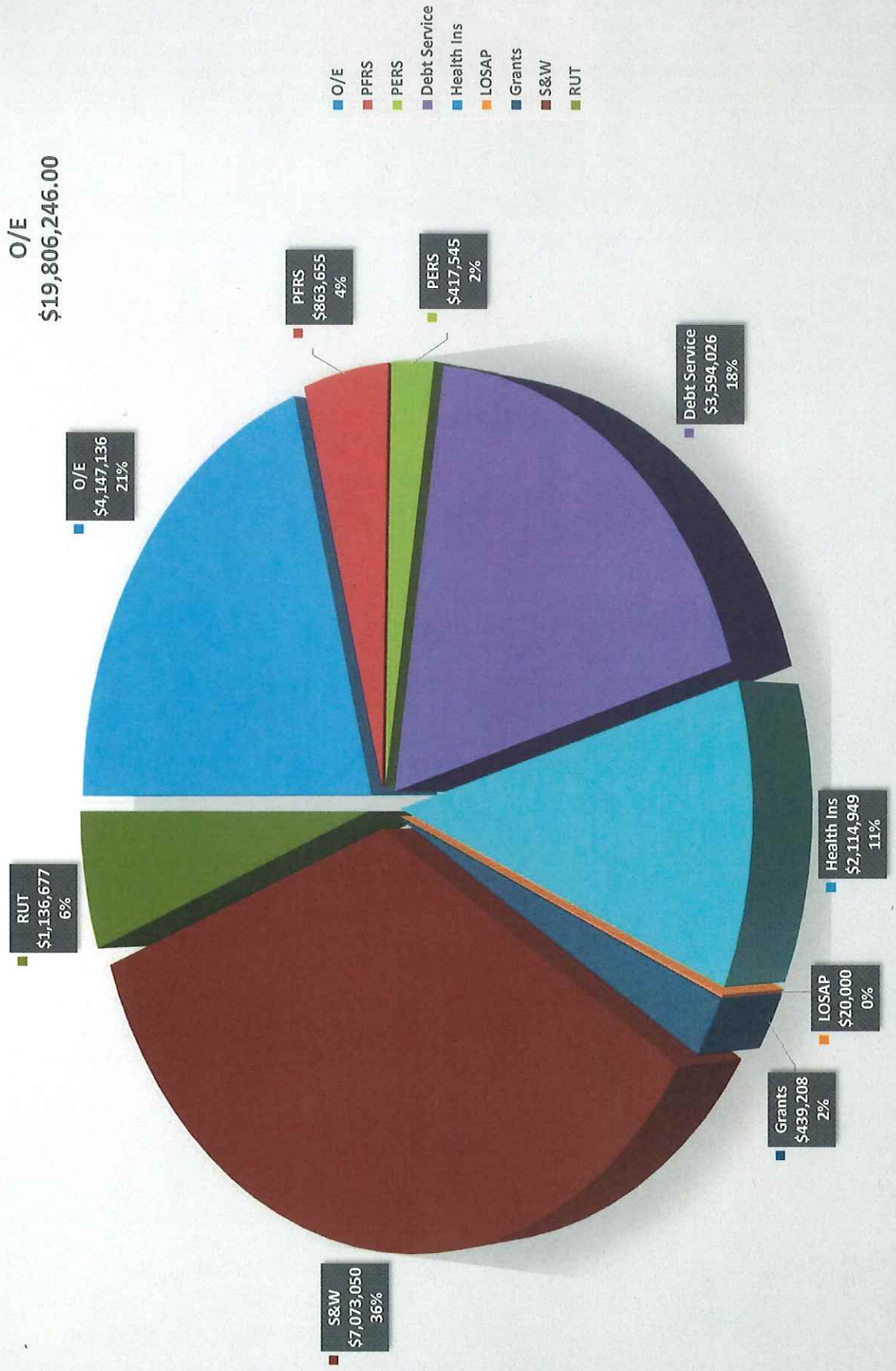
BUDGET SUMMARY - OTHER EXPENSES:

Budget Code	Dept Name	3/21/2017 2017 Budget	4/3/2018 2018 Budget	2/19/2019 2019 Mgr Budget	18 v. 19 Diff
100	General Administration	\$107,460	\$93,550	\$93,750	\$200
110	Mayor & Council	\$5,275	\$7,275	\$7,300	\$25
120	City Clerk	\$17,530	\$18,475	\$18,500	\$25
130	Financial Administration	\$14,250	\$14,950	\$15,500	\$550
131	Emerg Medical Serv - Collections	\$18,000	\$18,000	\$18,000	\$0
132	Grants Coordinator	\$25,000	\$25,000	\$25,000	\$0
135	Audit Services	\$28,000	\$28,000	\$28,000	\$0
145	Collection of Taxes	\$9,000	\$9,240	\$10,000	\$760
150	Assessment of Taxes	\$15,150	\$15,150	\$18,500	\$3,350
155	Legal Services	\$400,000	\$710,000	\$380,000	(\$330,000)
165	Engineering, Arch, & Plan Services	\$25,000	\$25,000	\$30,000	\$5,000
170	Economic Development	\$15,000	\$15,000	\$15,000	\$0
175	Historic Preservation Comm	\$19,400	\$19,600	\$19,500	(\$100)
180	Planning Board	\$24,550	\$60,650	\$43,000	(\$17,650)
185	Zoning Board of Adjustments	\$16,950	\$17,200	\$17,500	\$300
195	Construction Code Official	\$20,240	\$26,000	\$31,000	\$5,000
210	Liability Insurance	\$319,750	\$315,000	\$318,750	\$3,750
210	Surety Bonds	\$0	\$0	\$0	\$0
215	Worker's Compensation Insur	\$364,000	\$360,000	\$360,000	\$0
220	Group Health Insurance	\$2,137,240	\$2,212,120	\$2,114,949	(\$97,171)
225	Unemployment Trust	\$22,000	\$23,000	\$24,000	\$1,000
240	Police Department/CE	\$161,035	\$186,925	\$188,000	\$1,075
241	Traffic Maintenance	\$54,000	\$54,000	\$56,000	\$2,000
245	Public Safety Dept	\$1,000	\$1,000	\$1,000	\$0
252	Emergency Management	\$6,100	\$6,100	\$6,500	\$400
255	Aid to Volunteer Fire Company	\$37,500	\$37,500	\$37,500	\$0
265	Fire Department	\$73,126	\$79,676	\$80,000	\$324
266	Uniform Fire Safety	\$0	\$20,000	\$20,000	\$0
290	Road Repair & Maintenance	\$219,375	\$224,025	\$235,000	\$10,975
305	Recycling Department	\$251,845	\$251,845	\$620,000	\$368,155
306	Sanitary Landfill	\$27,000	\$27,000	\$27,000	\$0
310	Public Buildings & Grounds	\$363,490	\$380,000	\$400,000	\$20,000
311	Shade Tree Commission	\$38,800	\$40,000	\$42,500	\$2,500
315	Property Maintenance Enforcement	\$2,500	\$2,500	\$2,500	\$0
330	Board of Health	\$0	\$0	\$0	\$0
330	Visiting Nurse	\$0	\$0	\$0	\$0
335	Environmental Commission	\$4,450	\$4,450	\$3,500	(\$950)
345	Public Assistance	\$0	\$0	\$0	\$0
345	Street Lighting	\$135,000	\$135,000	\$135,000	\$0
341	General Office Operations	\$129,500	\$136,300	\$145,000	\$8,700
370	Civic Affairs	\$63,400	\$65,000	\$65,000	\$0
420	Celebration of Public Events	\$42,000	\$44,000	\$45,000	\$1,000
446	Gas Lighting & Parts	\$46,500	\$49,500	\$51,500	\$2,000
470	Contingent	\$1,000	\$1,000	\$1,000	\$0
472	Statutory Exp (soc sec)&Def Chrgs	\$330,000	\$342,000	\$320,000	(\$22,000)
479	Retirement Trust	\$55,000	\$55,000	\$55,000	\$0
477	DCRP	\$10,000	\$5,000	\$5,000	\$0
475	PFRS	\$762,405	\$788,690	\$863,655	\$74,965
471	PERS	\$429,025	\$426,587	\$417,545	(\$9,042)
490	Municipal Court	\$24,105	\$23,605	\$83,000	\$59,395
495	Public Defender	\$8,300	\$8,300	\$8,300	\$0
Total within CAPS:		\$6,880,251	\$7,408,213	\$7,502,749	\$94,536

210 Liability Insurance	\$0	\$0	\$0	\$0
215 Worker's Compensation Insur	\$0	\$0	\$0	\$0
220 Group Health Insurance	\$0	\$0	\$0	\$0
250 Interlocal - WCM Rent	\$38,962	\$39,741	\$40,536	\$795
PFRS	\$0	\$0	\$0	\$0
PERS	\$0	\$0	\$0	\$0
710 Capital Improvement Fund	\$100,000	\$150,000	\$125,000	(\$25,000)
Capital Outlay - DPW Vehicles	\$0	\$0	\$0	\$0
Open Space	\$222,000	\$222,000	\$222,000	\$0
730 Debt Service	\$2,644,700	\$2,914,386	\$2,850,000	(\$64,386)
799 Matching Funds for Grants	\$25,000	\$25,000	\$25,000	\$0
875 Deferred Chrgs (Reval/Master Plan)	\$0	\$0	\$0	\$0
Deferred Chrgs-Unfunded Ords.	\$0	\$0	\$372,026	\$372,026
Deferred Chrgs-Prior Yrs. Bills	\$0	\$623	\$0	(\$623)
LOSAP	\$22,000	\$22,000	\$20,000	(\$2,000)
Emergencies	\$0	\$0	\$0	\$0
Judgments	\$0	\$0	\$0	\$0
Total excluded from CAPS:	\$3,052,662	\$3,373,750	\$3,654,562	\$280,812
795 Reserve for Uncollected Taxes	\$1,010,771	\$1,089,920	\$1,136,677	\$46,757
Grand total:	\$10,943,684	\$11,871,883	\$12,293,988	\$422,105
Prior Year Grants:				
Current Year Grants:	\$528,829	\$581,909	\$439,208	\$565,251
Net Expense Difference:	\$11,472,513	\$12,453,792	\$12,733,196	\$987,357
Summary:				
Total S&W	\$6,700,700	\$6,905,050	\$7,073,050	\$168,000
Total O.E.	\$11,472,513	\$12,453,792	\$12,733,196	\$279,404
	\$18,173,213	\$19,358,842	\$19,806,246	\$447,404
				2.31%
Adopted Budget (prior year)	\$17,386,509	\$18,173,213	\$19,358,842	
Difference	\$786,704	\$1,185,629	\$447,404	
		6.52%	2.31%	

2019 CURRENT FUND

O/E
\$19,806,246.00



Dept Name	2015 Adopted	2016 Adopted	2017 Adopted	2018 Adopted	2019 Mgr's Budget	19 v. 18 Diff
Discretionary Expenses (controllable)						
General Administration-Mgr	\$76,850	\$93,850	\$93,550	\$93,550	\$93,750	\$200
General Administration-Code Enfrmnt	\$23,550	\$13,400	\$13,910	\$0	\$0	\$0 Moved to PD
Mayor & City Council	\$5,275	\$5,275	\$5,275	\$7,275	\$7,300	\$25
City Clerk	\$18,020	\$18,415	\$17,530	\$18,475	\$18,500	\$25
Finance Dept	\$11,500	\$13,250	\$14,250	\$14,950	\$15,500	\$550
Emerg Medical Service - Collections	\$17,000	\$17,500	\$18,000	\$18,000	\$18,000	\$0
Grants Coordinator	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0
Audit Services	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$0
Collection of Taxes	\$5,700	\$5,974	\$9,000	\$9,240	\$10,000	\$760
Assessment of Taxes	\$16,060	\$15,175	\$15,150	\$15,150	\$18,500	\$3,350
Legal Services & Costs	\$575,000	\$445,000	\$400,000	\$710,000	\$380,000	(\$330,000) PY Legal Exp.
Engineer Services	\$18,000	\$22,000	\$25,000	\$25,000	\$30,000	\$5,000
Economic Development	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0
Historic Preservation Comm (HPC)	\$19,300	\$19,300	\$19,400	\$19,600	\$19,500	(\$100)
Planning Board	\$13,400	\$18,350	\$24,550	\$60,650	\$43,000	(\$17,650) Master Plan
Zoning Board of Adjustments	\$9,450	\$16,850	\$16,950	\$17,200	\$17,500	\$300
Construction Office	\$55,015	\$20,150	\$20,240	\$26,000	\$31,000	\$5,000 WCM
Police Dept	\$142,327	\$143,525	\$161,035	\$186,925	\$188,000	\$1,075
Traffic Maintenance	\$53,600	\$54,000	\$54,000	\$54,000	\$56,000	\$2,000
Public Safety Dept	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0
Emergency Management (OEM)	\$4,135	\$4,135	\$6,100	\$6,100	\$6,500	\$400
Aid to Volunteer Fire Department	\$32,500	\$35,000	\$37,500	\$37,500	\$37,500	\$0
Fire Department	\$52,066	\$62,366	\$73,126	\$79,676	\$80,000	\$324
Uniform Fire Safety	\$0	\$0	\$0	\$20,000	\$20,000	\$0
Streets & Roads Department	\$211,185	\$219,375	\$219,375	\$224,025	\$235,000	\$10,975 Uniforms/Contracted Exp.
Recycling Department	\$251,845	\$251,845	\$251,845	\$251,845	\$620,000	\$368,155 New Recycle Contract
Solid Waste Disposal -Landfill	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$0
Buildings & Grounds Department	\$319,264	\$330,350	\$363,490	\$380,000	\$400,000	\$20,000 Various City Projects
Shade Tree Commission	\$31,900	\$31,950	\$38,800	\$40,000	\$42,500	\$2,500
Property Maintenance	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$0
Bd Hlth/Visit Nurse/Publ Assistance	\$200	\$200	\$0	\$0	\$0	\$0
Environmental Commission	\$4,450	\$4,450	\$4,450	\$4,450	\$3,500	(\$950)
Street Lighting - Electric	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000	\$0
Civic Affairs Department	\$59,000	\$60,500	\$63,400	\$65,000	\$65,000	\$0
Celebration of Public Events	\$37,500	\$40,500	\$42,000	\$44,000	\$45,000	\$1,000
Street Lighting - Gas Lamps Parts	\$17,500	\$12,000	\$14,000	\$12,000	\$12,000	\$0
Street Lighting - Gas Lamps	\$29,000	\$32,500	\$32,500	\$37,500	\$39,500	\$2,000
General Office Supplies	\$113,500	\$127,800	\$129,500	\$136,300	\$145,000	\$8,700 Telecom
Municipal Court	\$27,255	\$27,305	\$24,105	\$23,605	\$83,000	\$59,395 Shared Service Court Admin.
Public Defender	\$8,300	\$8,300	\$8,300	\$8,300	\$8,300	\$0
Matching Funds for Grants	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0
Contingent	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0
	\$2,519,147	\$2,430,090	\$2,475,831	\$2,905,816	\$3,048,850	\$143,034
	23.70%	22.52%	22.62%	24.48%	24.86%	36.58%
						5.89%

Non-Discretionary (uncontrollable)					
Liability Insurance & Surety Bonds	\$308,750	\$327,605	\$319,750	\$315,000	\$318,750
Worker's Comp Insurance	\$339,500	\$353,325	\$364,000	\$360,000	\$360,000
Health Insurance	\$2,080,400	\$2,101,440	\$2,137,240	\$2,212,120	\$2,114,949
Police Interlocal - WCM Rent	\$37,449	\$38,198	\$38,962	\$39,741	\$40,536
Unemployment Comp Insurance	\$20,000	\$21,000	\$22,000	\$23,000	\$24,000
Social Security Taxes (FICA)	\$335,162	\$330,000	\$330,000	\$342,000	\$320,000
Public Employees Retire Sys (PERS)	\$389,118	\$389,400	\$429,025	\$426,587	\$417,545
Police & Firemen Retire Sys (PFRS)	\$743,774	\$733,383	\$762,405	\$788,690	\$863,655
Defined Contrib Retire Plan (DCRP)	\$5,000	\$5,000	\$10,000	\$5,000	\$5,000
LOSAP (Vol Firemen)	\$22,000	\$22,000	\$22,000	\$22,000	\$20,000
Reserve for Retire Trust	\$35,000	\$45,000	\$55,000	\$55,000	\$55,000
Capital Improvement Fund (downpaymt)	\$100,000	\$150,000	\$100,000	\$150,000	\$125,000
Open Space (City)	\$222,000	\$222,000	\$222,000	\$222,000	\$222,000
DPW Vehicles	\$0	\$0	\$0	\$0	\$0
Master Plan - Ordinance Auth	\$0	\$0	\$0	\$0	\$0
Emergencies	\$0	\$0	\$0	\$0	\$0
Def Chrgs & Judgments	\$17,500	\$6,480	\$0	\$623	\$371,403
Debt Service	\$2,408,400	\$2,567,195	\$2,644,700	\$2,914,386	\$2,850,000
Reserve for Uncollected Taxes	\$1,045,841	\$1,047,360	\$1,010,771	\$1,089,920	\$1,105,550
	\$8,109,894	\$8,359,386	\$8,467,853	\$8,966,057	\$9,214,011
	76.30%	77.48%	77.38%	75.52%	75.14%
Tot Discretionary & Non-Discretionary:	\$10,629,041	\$10,789,476	\$10,943,684	\$11,871,883	\$12,262,861
					3.84%

Tot Discretionary & Non-Discretionary:

Employees

Dept Code	Dept Name	2015 Mgr Budge	2016 Mgr Budge	2017 Mgr Budge	2018 Mgr Budge	2019 Mgr Budge	19 v. 18 Diff	Full-time	Part-time	Seasonal
100	General Administration-Manager	\$54,650	\$55,650	\$100,350	\$110,000	\$88,000	(\$22,000)	2		
100	General Administration-Code Enfrmnt	\$115,400	\$117,700	\$120,500	\$0	\$0	\$0			2018
110	Mayor & City Council	\$46,275	\$46,275	\$46,275	\$58,000	\$60,500	\$2,500			
120	City Clerk	\$151,850	\$159,275	\$165,000	\$158,000	\$161,000	\$3,000	4		2009
130	Finance Dept	\$155,675	\$124,175	\$132,675	\$154,000	\$150,000	(\$4,000)	3		2015
145	Collection of Taxes	\$117,600	\$110,800	\$74,800	\$78,000	\$58,000	(\$20,000)	2		
150	Assessment of Taxes	\$100,000	\$92,500	\$75,000	\$80,000	\$81,000	\$1,000	1		
175	Historic Preservation Comm (HPC)	\$11,000	\$12,000	\$12,600	\$12,500	\$12,500	\$0			
180	Planning Board	\$0	\$500	\$2,500	\$2,500	\$2,500	\$0			
185	Zoning Board of Adjustments	\$0	\$500	\$2,500	\$2,500	\$41,500	\$39,000	1		2018
195	Construction Office	\$241,000	\$289,000	\$320,000	\$350,000	\$424,000	\$74,000	5	3	
240	Police Dept	\$1,965,176	\$1,950,474	\$1,931,478	\$1,964,934	\$1,931,332	(\$33,602)	29		15
241	Traffic Maintenance	\$98,500	\$98,500	\$98,500	\$101,000	\$103,000	\$2,000	2		1
245	Public Safety Dept	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$0			
250	Police Interlocal - WCM Rent	\$735,074	\$749,776	\$764,772	\$780,067	\$795,668	\$15,601			
252	Emergency Management (OEM)	\$5,750	\$5,750	\$5,750	\$5,750	\$9,250	\$3,500			
265	Fire Department	\$1,097,400	\$1,312,400	\$1,380,400	\$1,414,000	\$1,453,000	\$39,000	17	6	2016
	Uniform Fire Safety	\$0	\$0	\$0	\$135,000	\$140,000	\$5,000	1	3	
290	Streets & Roads Department	\$508,000	\$546,000	\$512,000	\$522,000	\$540,000	\$18,000	13		
305	Recycling Department	\$37,500	\$37,500	\$38,000	\$38,000	\$69,000	\$31,000			2019
310	Buildings & Grounds Department	\$630,300	\$571,800	\$581,800	\$616,000	\$689,000	\$73,000	2	6	2009
311	Shade Tree Commission	\$3,500	\$500	\$500	\$500	\$500	\$0	12		-1
335	Environmental Commission	\$3,500	\$1,800	\$1,800	\$1,800	\$1,800	\$0			
370	Civic Affairs Department	\$132,000	\$133,000	\$138,000	\$146,000	\$146,000	\$0	3		
490	Municipal Court	\$182,000	\$182,000	\$178,000	\$172,000	\$113,000	(\$59,000)	1	2	2018
		\$6,394,650	\$6,600,375	\$6,685,700	\$6,905,051	\$7,073,050	\$167,999	96	15	39
							2.55%			
600	Water-Sewer Utility	\$565,000	\$580,000	\$590,000	\$584,500	\$587,000	\$2,500	9	-1	2011
	Water-Sewer Admin Crossover	\$335,475	\$313,950	\$310,625	\$315,500	\$281,174	(\$34,326)			
		\$900,475	\$893,950	\$900,625	\$900,000	\$868,174	(\$31,826)	9	0	0
							-3.56%			
380	Beach Utility - Lifeguards	\$798,000	\$818,000	\$839,000	\$852,000	\$870,000	\$18,000	2		75
	Beach Utility - Taggers	\$303,000	\$303,000	\$305,000	\$310,000	\$330,000	\$20,000			45
	Beach Utility Admin Crossover	\$320,425	\$320,425	\$320,425	\$325,000	\$357,000	\$32,000			
		\$1,421,425	\$1,441,425	\$1,464,425	\$1,487,000	\$1,557,000	\$70,000	2	0	120
							4.86%			
	Tourism Utility - Admin Staff (Conv Hall)	\$348,000	\$374,000	\$401,000	\$440,000	\$460,000	\$20,000	2	1	15 2016-PT
								2	1	
								1		30
		\$348,000	\$374,000	\$401,000	\$440,000	\$460,000	\$20,000	5	2	45

CITY OF CAPE MAY, NEW JERSEY
FUND BALANCE (SURPLUS) ANALYSIS

YEAR	BALANCE JAN 1ST	AMT ANTIC IN BUDGET	BALANCE AFT BUDG	PERCENT UTILIZED
1991	\$775,552	\$543,000	\$232,552	70.01%
1992	\$1,309,732	\$725,000	\$584,732	55.35%
1993	\$1,670,167	\$1,000,000	\$670,167	59.87%
1994	\$1,504,752	\$1,027,024	\$477,728	68.25%
1995	\$1,255,774	\$1,000,000	\$255,774	79.63%
1996	\$1,917,801	\$1,370,000	\$547,801	71.44%
1997	\$1,737,888	\$1,221,000	\$516,888	70.26%
1998	\$1,794,239	\$1,200,000	\$594,239	66.88%
1999	\$1,487,784	\$1,185,000	\$302,784	79.65%
2000	\$985,612	\$743,000	\$242,612	75.38%
2001	\$1,659,920	\$1,170,000	\$489,920	70.49%
2002	\$1,950,207	\$1,175,000	\$775,207	60.25%
2003	\$2,818,788	\$1,936,595	\$882,193	68.70%
2004	\$2,941,133	\$2,200,000	\$741,133	74.80%
2005	\$3,353,173	\$2,229,500	\$1,123,673	66.49%
2006	\$3,558,493	\$2,361,000	\$1,197,493	66.35%
2007	\$3,187,046	\$2,000,000	\$1,187,046	62.75%
2008	\$3,081,193	\$2,000,000	\$1,081,193	64.91%
2009	\$3,265,065	\$2,000,000	\$1,265,065	61.25%
2010	\$3,000,500	\$2,050,000	\$950,500	68.32%
2011	\$3,025,108	\$2,050,000	\$975,108	67.77%
2012	\$3,256,619	\$2,050,000	\$1,206,619	62.95%
2013	\$3,580,739	\$2,100,000	\$1,480,739	58.65%
2014	\$3,493,811	\$2,100,000	\$1,393,811	60.11%
2015	\$3,657,708	\$2,184,000	\$1,473,708	59.71%
2016	\$3,887,606	\$2,184,000	\$1,703,606	56.18%
2017	\$3,752,157	\$2,300,000	\$1,452,157	61.30%
2018	\$4,550,428	\$2,820,000	\$1,730,428	61.97%
2019	\$5,517,845	\$2,850,000	\$2,667,845	51.65%

Prepared by: Neil Young, CFO

**CITY OF CAPE MAY, NEW JERSEY
TAX LEVY ANALYSIS**

<u>YEAR</u>	<u>LOCAL PURPOSE</u>	<u>DISTRICT SCHOOL</u>	<u>REGIONAL SCHOOL</u>	<u>COUNTY (all)</u>	<u>TOTAL LEVY</u>
2007	\$6,027,799	\$1,483,921	\$4,545,939	\$4,766,314	\$16,823,973
2007	35.83%	8.82%	27.02%	28.33%	100.00%
2008	\$6,789,866	\$1,483,921	\$4,985,359	\$5,121,299	\$18,380,445
2008	36.94%	8.07%	27.12%	27.86%	100.00%
2009	\$7,158,426	\$1,483,921	\$4,810,143	\$5,591,562	\$19,044,052
2009	37.59%	7.79%	25.26%	29.36%	100.00%
2010	\$7,737,195	\$1,483,921	\$5,481,377	\$5,926,327	\$20,628,820
2010	37.51%	7.19%	26.57%	28.73%	100.00%
2011	\$7,887,271	\$1,483,921	\$6,124,770	\$6,287,593	\$21,783,555
2011	36.21%	6.81%	28.12%	28.86%	100.00%
2012	\$8,216,038	\$1,483,921	\$6,628,488	\$6,727,311	\$23,055,758
2012	35.64%	6.44%	28.75%	29.18%	100.00%
2013	\$8,648,092	\$1,498,761	\$6,316,611	\$6,874,481	\$23,337,945
2013	37.06%	6.42%	27.07%	29.46%	100.00%
2014	\$9,195,496	\$1,574,143	\$6,520,339	\$6,824,319	\$24,114,297
2014	38.13%	6.53%	27.04%	28.30%	100.00%
2015	\$9,500,985	\$1,731,557	\$6,024,010	\$6,945,392	\$24,201,944
2015	39.26%	7.15%	24.89%	28.70%	100.00%
2016	\$9,537,143	\$1,804,282	\$4,998,007	\$6,962,758	\$23,302,190
2016	40.93%	7.74%	21.45%	29.88%	100.00%
2017	\$9,565,980	\$1,849,389	\$5,901,753	\$7,487,320	\$24,804,442
2017	38.57%	7.46%	23.79%	30.19%	100.00%
2018	\$9,950,474	\$1,849,389	\$6,900,625	\$7,663,578	\$26,364,066
2018	37.74%	7.01%	26.17%	29.07%	100.00%

The tax levy amounts are reported as of the adoption of the annual budget(s), and are the amounts upon which the respective tax rates were set.

Prepared by: Neil Young, CFO

APPORTIONMENT OF TAXES AND ALLOCATION OF TAX RATES PER \$100 VALUATION

General Tax Rate

	Tax Levy	Rate
Net County Taxes	6,429,304.49	0.227
County Library Tax	947,373.55	0.034
County Open Space Tax (Ch 30,L.1989)	286,900.09	0.011
Other		
District School Tax	1,849,389.00	0.066
Regional School Tax	6,900,625.00	0.243
Local Purpose Tax	9,950,473.52	0.350
Total Tax Levy	26,364,065.65	
Authorized Tax Rate		0.931

CERTIFICATION BY COUNTY BOARD

THIS IS TO CERTIFY that the foregoing tax list is a true and complete record of the taxes assessed for the year 20 18 in the taxing district of City of Cape May County of Cape May, New Jersey, and that \$ 2,843,406,631 is the Net Valuation Taxable and \$ 2,871,036,576 is the Net Valuation on which County Taxes and Regional School Taxes are apportioned.

COUNTY BOARD OF TAXATION

Dated July 26, 2018

Attest:

County Tax Administrator

President

Commissioner

Commissioner

Commissioner

Commissioner

**CITY OF CAPE MAY, NEW JERSEY
TAX COLLECTION PERCENTAGE**

YEAR	TOTAL LEVY	AMOUNT COLLECTED	DELINQUENT BALANCE	PERCENT COLLECTED
1985	\$5,261,287	\$4,964,403	\$296,884	94.36%
1986	\$5,465,215	\$5,139,180	\$326,035	94.03%
1987	\$6,427,209	\$5,958,916	\$468,293	92.71%
1988	\$7,506,734	\$6,951,999	\$554,735	92.61%
1989	\$8,445,146	\$7,584,026	\$861,120	89.80%
1990	\$9,949,356	\$9,026,288	\$923,068	90.72%
1991	\$10,886,165	\$10,214,348	\$671,817	93.83%
1992	\$10,897,537	\$10,283,458	\$614,079	94.36%
1993	\$11,258,683	\$10,674,462	\$584,221	94.81%
1994	\$11,923,958	\$11,400,797	\$523,161	95.61%
1995	\$12,234,902	\$11,807,455	\$427,447	96.51%
1996	\$12,466,300	\$12,086,856	\$379,444	96.96%
1997	\$12,666,493	\$12,390,674	\$275,819	97.82%
1998	\$12,549,642	\$12,335,698	\$213,944	98.30%
1999	\$12,957,223	\$12,739,256	\$217,967	98.32%
2000	\$13,611,935	\$13,388,013	\$223,922	98.35%
2001	\$13,158,967	\$12,986,698	\$172,269	98.69%
2002	\$14,622,860	\$14,434,066	\$188,794	98.71%
2003	\$15,376,167	\$15,227,896	\$148,271	99.04%
2004	\$15,866,124	\$15,661,727	\$204,397	98.71%
2005	\$16,076,039	\$15,878,142	\$197,897	98.77%
2006	\$16,810,452	\$16,633,037	\$177,415	98.94%
2007	\$16,948,212	\$16,792,451	\$155,761	99.08%
2008	\$18,488,643	\$18,248,549	\$240,094	98.70%
2009	\$19,135,335	\$18,825,065	\$310,270	98.38%
2010	\$20,667,952	\$20,323,733	\$344,219	98.33%
2011	\$21,901,354	\$21,494,344	\$407,010	98.14%
2012	\$23,133,162	\$22,818,926	\$314,236	98.64%
2013	\$23,424,099	\$23,156,705	\$267,394	98.86%
2014	\$24,181,464	\$23,873,272	\$308,192	98.73%
2015	\$24,287,797	\$24,027,161	\$260,636	98.93%
2016	\$23,424,043	\$23,165,345	\$258,697	98.90%
2017	\$25,052,129	\$24,636,266	\$415,862	98.34%
2018	\$26,598,528	\$26,183,207	\$415,320	98.44%

Tax collection amounts and percentages are reported as of the end of the year, and include Added/Omitted Assessment taxes billed annually in November of each year.

Tax Year Range: 2018/1 to 2018/4

Calculated As Of: 12/31/18

Tax Levy

Net Taxes:

Original:	26,349,861.28	
Preliminary Adjustments:	16,032.32-	
Added:	227,199.01	
Omitted:	0.00	
Omit/Add:	0.00	
Rollback:	0.00	
Total Net Tax		26,561,027.97

Original Deductions (Src, Vet, SSp, Dis, Wid)
Total Gross Tax Levy

37,500.00	26,598,527.97
-----------	---------------

Collections

Prior Year - Cash Receipts	2,424,055.21	
Current Year - Cash Receipts	23,744,498.00	
Original Deductions (Src, Vet, SSp, Dis, Wid)	37,500.00	
Deductions Allowed (051, 053, 055, 057, 059)	500.00	
Disallowed (052, 152, 054, 056, 156, 058, 158, 060)	1,232.19-	
Transfer Overpayment (063)	17,474.59-	
Total Collections		26,187,846.43

Adjustments to Collections

NSF Reversals	0.00	
Refund By Res. (064)	4,638.95	
Total Adjustments to Collections		(4,638.95)

Total Adjusted Collections 26,183,207.48

*** Percentage of Collections: (Total Adjusted Collections/Total Tax Levy * 100)

98.44 % ***

(NOTE: Transactions posted after the last day of the selected Tax Year are NOT included in the Percentage Calculation!)

WATER-SEWER UTILITY

	2018 Budget	12/31/2018 Rec'd	2018 (+ -)	2017 Budget	12/31/2017 Rec'd	2017 (+ -)
Operating Surplus Antic	\$732,314.00	\$732,314.00		\$675,000.00	\$675,000.00	
Water & Sewer Rents:						
Cape May						
Water	\$2,041,000.00	\$2,111,714.44	\$70,714.44	\$2,030,000.00	\$2,041,357.14	\$11,357.14
Sewer	\$3,166,000.00	\$3,201,700.15	\$35,700.15	\$3,150,000.00	\$3,167,007.48	\$17,007.48
Sub-total City	\$5,207,000.00	\$5,313,414.59	\$106,414.59	\$5,180,000.00	\$5,208,364.62	\$28,364.62
West Cape May						
Water	\$246,500.00	\$251,938.25	\$5,438.25	\$269,450.00	\$246,918.12	(\$22,531.88)
Sewer	\$8,000.00	\$7,698.06	(\$301.94)	\$7,000.00	\$8,121.90	\$1,121.90
Lower Township						
Water	\$19,500.00	\$19,373.57	(\$126.43)	\$17,500.00	\$19,595.12	\$2,095.12
Cape May Point						
Water	\$199,000.00	\$206,903.68	\$7,903.68	\$202,500.00	\$199,438.32	(\$3,061.68)
U S Coast Guard						
Water	\$225,000.00	\$468,816.04	(\$41,183.96)	\$194,500.00	\$510,999.10	\$49,499.10
Sewer	\$285,000.00			\$267,000.00		
Sub-total Outside	\$983,000.00	\$954,729.60	(\$28,270.40)	\$957,950.00	\$985,072.56	\$27,122.56
Total Water & Sewer Rents	\$6,190,000.00	\$6,268,144.19	\$78,144.19	\$6,137,950.00	\$6,193,437.18	\$55,487.18
Misc Revenue Antic:	\$60,000.00			\$73,000.00		
Sewer Connections					\$4,531.00	
Disconnection		\$700.00			\$250.00	
Meter Installation		\$24,302.00			\$31,932.00	
Special Water Reading		\$8,050.00			\$9,050.00	
Misc W/S Invoices		\$3,932.29			\$2,798.76	
Reconnection		\$1,125.00			\$375.00	
Shut-off Notice Fee		\$5,185.00			\$3,550.00	
Interest on Investments		\$1,884.88			\$1,793.15	
Fire Sprinkler Fee		\$375.00			\$0.00	
Tax Sale Cost					\$30.00	
Misc Revenue		\$18,574.20			\$278.66	
Interest on W/S Rents		\$3,793.79			\$6,120.99	
	\$60,000.00	\$67,922.16	\$7,922.16	\$73,000.00	\$60,709.56	(\$12,290.44)
Reserve to Pay Bonds/Notes	\$131,000.00	\$131,000.00		\$119,490.00	\$119,490.00	
Totals:	\$7,113,314.00	\$7,199,380.35	\$86,066.35	\$7,005,440.00	\$7,048,636.74	\$43,196.74

NGY 2/11/19

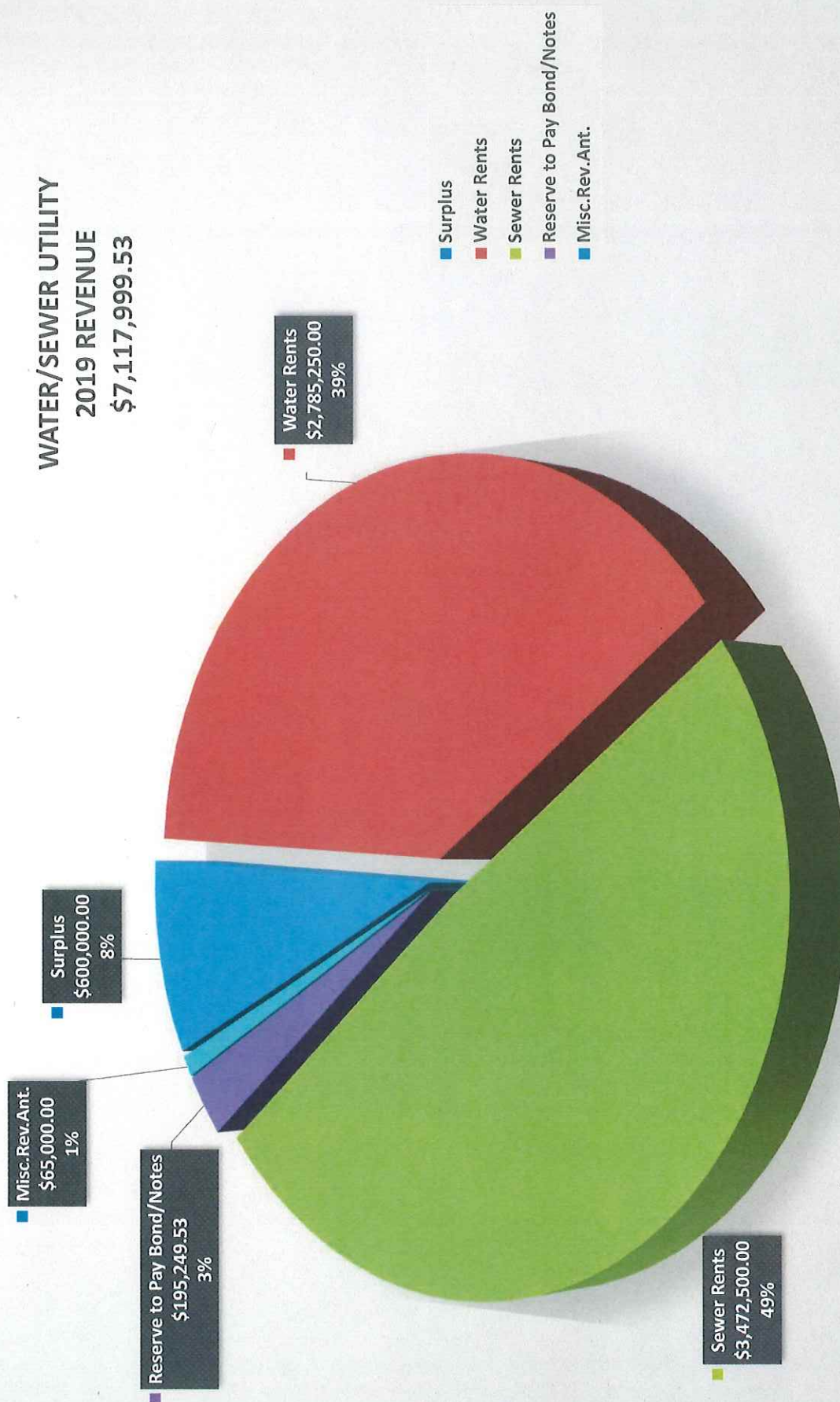
WATER-SEWER UTILITY - FUND BALANCE ANALYSIS

	2014	2015	2016	2017	2018
Fund Bal 1/1/Yr:	\$1,344,133	\$1,399,566	\$1,270,016	\$1,151,211	\$967,658
Oper Revenues:					
Surplus	\$550,000	\$575,000	\$625,000	\$675,000	\$732,314
Water/Sewer Rents	\$6,254,702	\$6,290,201	\$6,163,442	\$6,192,150	\$6,268,144
Miscellaneous Inc	\$60,223	\$65,448	\$73,844	\$62,547	\$67,922
Unexpd Prior Yr Budget	\$155,617	\$237,360	\$281,353	\$202,732	\$229,152
Reserve to pay Bonds/Notes	\$249,700	\$0	\$0	\$119,490	\$131,000
	\$7,270,242	\$7,168,009	\$7,143,638	\$7,251,919	\$7,428,533
Oper Expenses	\$6,664,809	\$6,722,560	\$6,637,443	\$7,005,440	\$7,113,314
Less: Canceled Approps	\$0	\$0	\$0	(\$245,243)	(\$197,078)
	\$6,664,809	\$6,722,560	\$6,637,443	\$6,760,197	\$6,916,236
Excess Rev over Exp:	\$605,433	\$445,450	\$506,196	\$491,447	\$512,297
Def Chrg future yrs					
Fund Bal Utilized	(\$550,000)	(\$575,000)	(\$625,000)	(\$675,000)	(\$732,314)
Fund Bal 12/31/Yr:	\$1,399,566	\$1,270,016	\$1,151,211	\$967,658	\$747,641
	Audited	Audited	Audited	Audited	Estimated
Adopted Budget:					
Surplus	\$6,687,350	\$6,735,000	\$6,877,870	\$7,005,440	\$7,113,314
Surplus Budget %	\$550,000	\$575,000	\$625,000	\$675,000	\$732,314
	8.22%	8.54%	9.09%	9.64%	10.29%

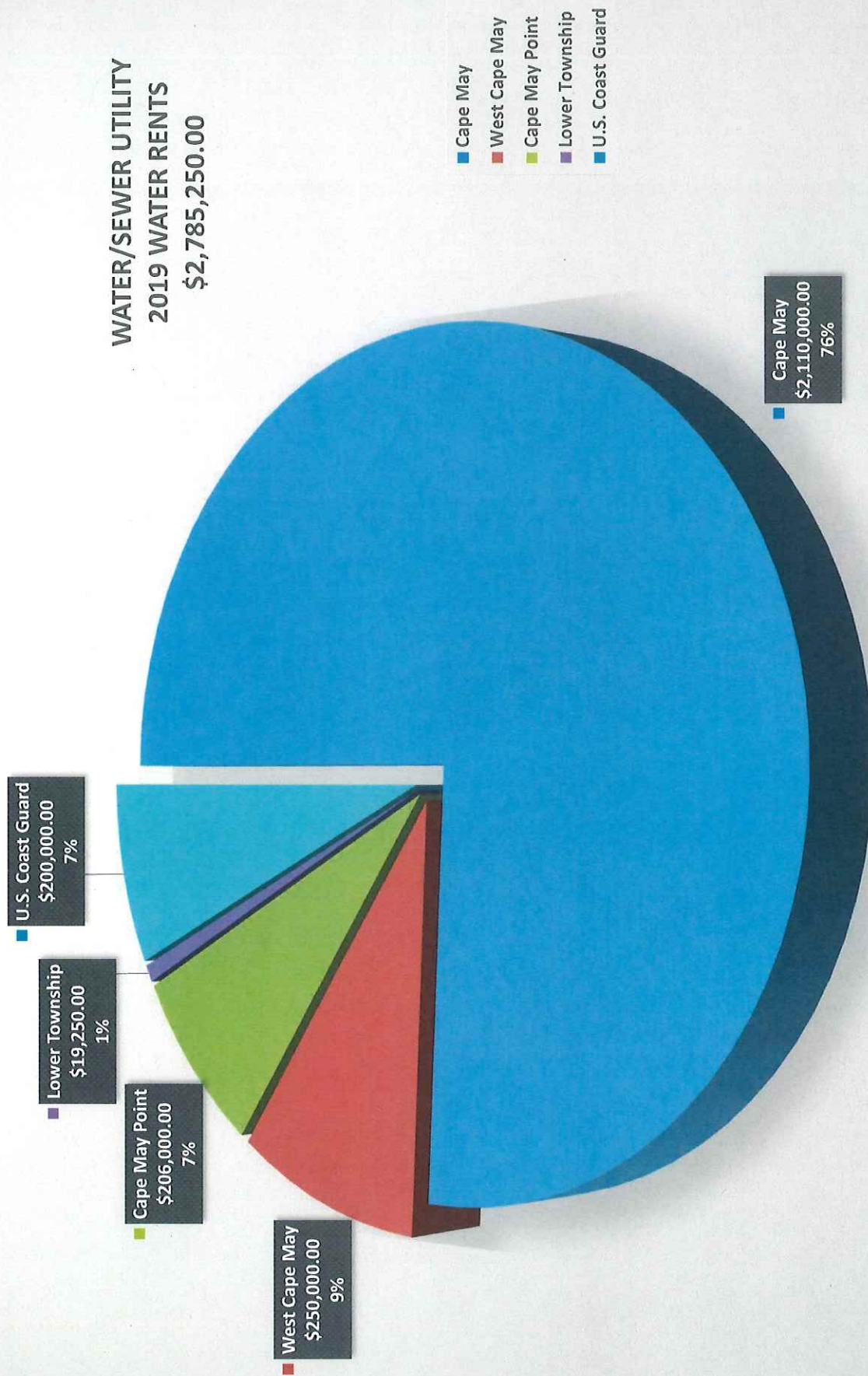
NGY 2/11/19

Water-Sewer Utility:	2019 Budget	2018 Budget	Diff
Operating Surplus Antic	\$600,000.00	\$732,314.00	(\$132,314.00)
Water & Sewer Rents:			
Cape May			
Water	\$2,110,000.00	\$2,041,000.00	\$69,000.00
Sewer	\$3,200,000.00	\$3,166,000.00	\$34,000.00
Sub-total City	\$5,310,000.00	\$5,207,000.00	\$103,000.00
Water-Sewer Rents(Rate Increase	\$0.00	\$0.00	\$0.00
West Cape May			
Water	\$250,000.00	\$246,500.00	\$3,500.00
Sewer	\$7,500.00	\$8,000.00	(\$500.00)
Lower Township			
Water	\$19,250.00	\$19,500.00	(\$250.00)
Cape May Point			
Water	\$206,000.00	\$199,000.00	\$7,000.00
U S Coast Guard			
Water	\$200,000.00	\$225,000.00	(\$25,000.00)
Sewer	\$265,000.00	\$285,000.00	(\$20,000.00)
Sub-total Outside	\$947,750.00	\$983,000.00	(\$35,250.00)
Total Water & Sewer Rents	\$6,257,750.00	\$6,190,000.00	\$67,750.00
Reserve to Pay Bond/Notes	\$195,249.53	\$131,000.00	\$64,249.53
Misc Revenue Antic:	\$65,000.00	\$60,000.00	\$5,000.00
Sewer Connections			
Disconnection			
Meter Installation			
Special Water Reading			
Misc W/S Invoices			
Reconnection			
Shut-off Notice Fee			
Budget Approp Refund			
Interest on Investments			
Fire Sprinkler Fee			
Tax Sale Cost			
Due to Current Fund			
Misc Revenue			
Interest on W/S Rents			
Due to W/S Capital			
Due to General Capital			
Total Misc	\$65,000.00	\$60,000.00	\$5,000.00
Totals:	\$7,117,999.53	\$7,113,314.00	\$4,685.53

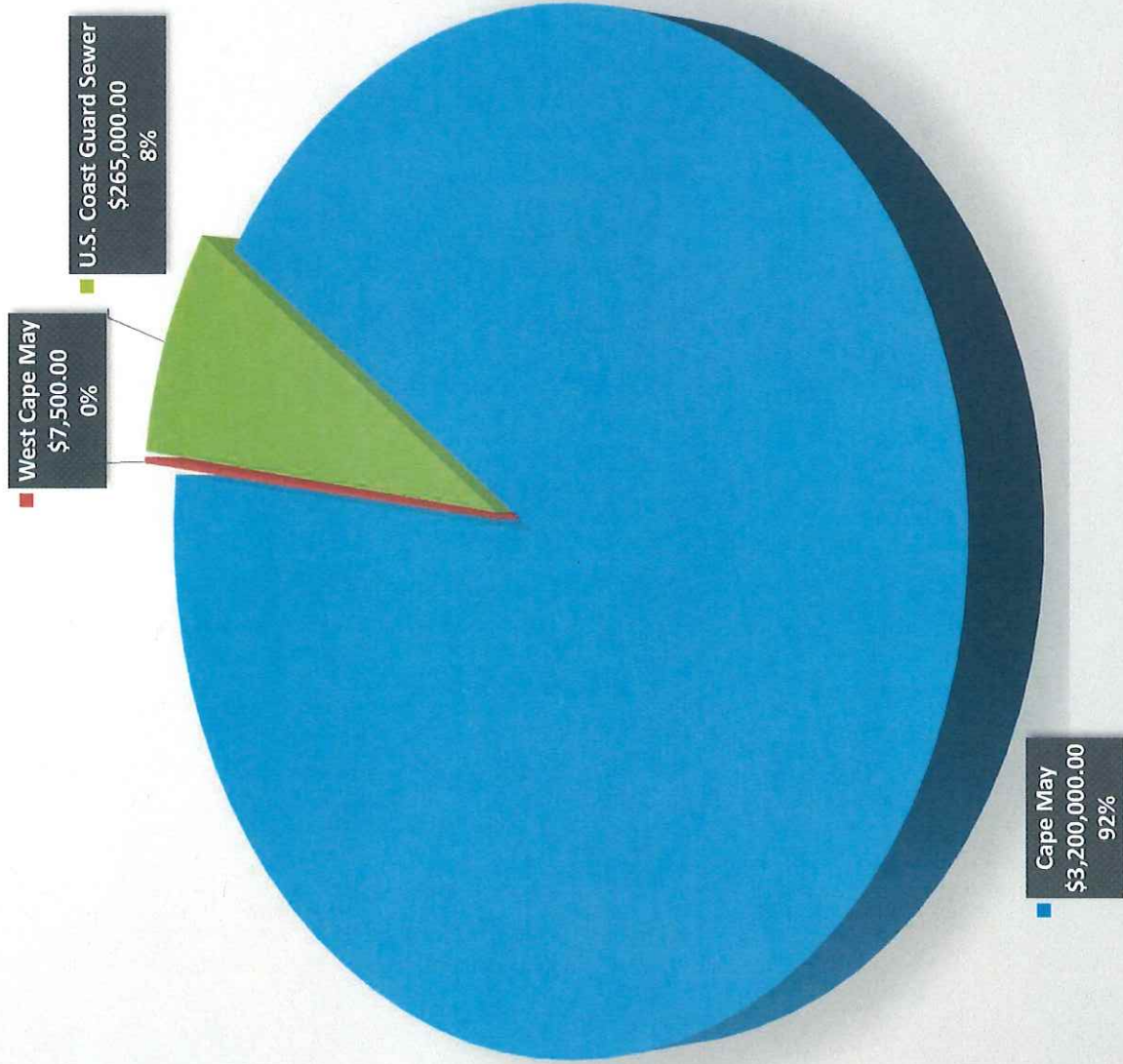
**WATER/SEWER UTILITY
2019 REVENUE
\$7,117,999.53**



**WATER/SEWER UTILITY
2019 WATER RENTS
\$2,785,250.00**



**WATER/SEWER UTILITY
2019 SEWER RENTS
\$3,472,500.00**



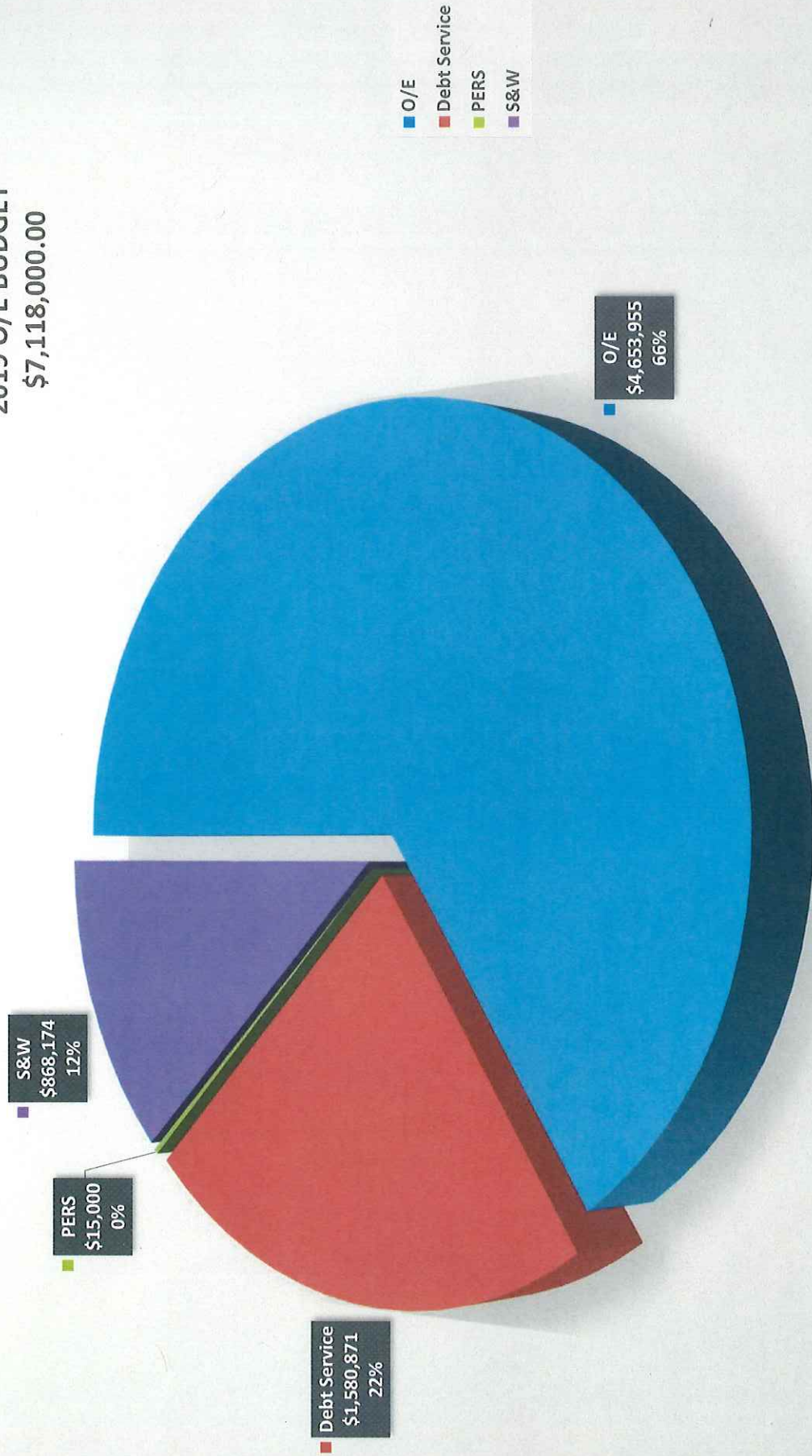
■ Cape May
■ West Cape May
■ U.S. Coast Guard Sewer

[illegible]

ANALYSIS OF WATER-SEWER UTILITY BUDGETS: 2019 vs 2018

	<u>2019</u>	<u>2018</u>	<u>Difference</u>	<u>%% Inc/Decr</u>
Water Administration				
Operations	\$518,471	\$497,100	\$21,371	4.30%
Salaries & Wages	\$262,111	\$271,540	(\$9,429)	-3.47%
Wells & Supplies				
Operations	\$81,495	\$73,845	\$7,650	10.36%
Salaries & Wages	\$97,412	\$93,330	\$4,082	4.37%
Desalination				
Operations	\$428,400	\$420,850	\$7,550	1.79%
Salaries & Wages	\$50,000	\$50,000	\$0	0.00%
Metering System				
Operations	\$51,100	\$42,600	\$8,500	19.95%
Salaries & Wages	\$126,266	\$121,839	\$4,427	3.63%
Water Distribution Sys				
Operations	\$35,275	\$35,275	\$0	0.00%
Salaries & Wages	\$106,909	\$104,733	\$2,176	2.08%
Water Capital	\$35,000	\$35,000	\$0	0.00%
Water Debt Serv-Other	\$682,234	\$664,479	\$17,755	2.67%
Water Debt Serv-Desal	\$203,447	\$310,883	(\$107,436)	-34.56%
Water Def Chrg/Stat Exp	\$59,616	\$59,021	\$595	1.01%
Water Def Chrg/Ovexpd	\$10,435.77	\$0	\$10,436	0.00%
Water Def Chrg-Unfund Ord		\$0	\$0	0.00%
Total Water Budget	<u>\$2,748,172</u>	<u>\$2,780,495</u>	<u>(\$32,323)</u>	<u>-1.16%</u>
Sewer Administration				
Operations	\$288,150	\$277,950	\$10,200	3.67%
Salaries & Wages	\$137,847	\$152,294	(\$14,447)	-9.49%
Sewer Collection Sys				
Operations	\$26,400	\$25,200	\$1,200	4.76%
Salaries & Wages	\$87,630	\$86,263	\$1,367	1.58%
Sewer Plant & CMC MUA				
Operations	\$3,152,350	\$3,152,200	\$150	0.00%
Salaries & Wages				
Sewer Capital	\$25,000	\$25,000	\$0	0.00%
Sewer Debt Service	\$614,316	\$585,712	\$28,604	4.88%
Sewer Def Chrg/Stat Exp	\$27,699	\$28,200	(\$501)	-1.78%
Sewer Def Chrg/Ovexpd	\$10,436	\$0	\$10,436	0.00%
Sewer Def Chrg-Unfund Ord		\$0	\$0	0.00%
Total Sewer Budget	<u>\$4,369,828</u>	<u>\$4,332,819</u>	<u>\$37,009</u>	<u>0.85%</u>
Total Water-Sewer Budget:	<u>\$7,117,999.53</u>	<u>\$7,113,314</u>	<u>\$4,686</u>	<u>0.07%</u>
			(\$29,262)	Non-Discretionary
			\$33,948	Discretionary
			<u>\$4,686</u>	Total

**WATER/SEWER UTILITY
2019 O/E BUDGET
\$7,118,000.00**



ANALYSIS OF BEACH TAG REVENUE FOR THE YEAR:

2017

	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTALS
BEACH													
NSF	\$3,460.00	\$14,480.00	\$41,440.00	\$0.00	\$58,108.00	\$355,042.00	\$715,740.00	\$579,552.00	\$34,926.00			\$45,900.00	\$1,848,648.00
TAX OFFICE	\$95,952.00	\$108,409.00	\$169,960.00	\$55,983.00	\$35,103.00	\$12,166.00	\$2,215.00	\$364.00				\$64,647.00	\$544,799.00
M.A.C.						\$9,576.00	\$5,572.00						\$ 15,148.00
TOTALS	\$99,412.00	\$122,889.00	\$211,400.00	\$55,983.00	\$93,211.00	\$376,784.00	\$723,527.00	\$579,916.00	\$34,926.00	\$0.00	\$0.00	\$110,547.00	\$2,408,595.00
Y.T.D.	\$99,412.00	\$222,301.00	\$433,701.00	\$489,684.00	\$582,895.00	\$959,679.00	\$1,683,206.00	\$2,263,122.00	\$2,298,048.00	\$2,298,048.00	\$2,298,048.00	\$2,408,595.00	

ANALYSIS OF BEACH TAG REVENUE FOR THE YEAR:

2018

	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTALS
BEACH													
NSF	\$12,560.00	\$1,460.00	\$60,300.00	\$9,904.00	\$74,618.00	\$348,946.00	\$677,788.00	\$627,812.00	\$50,817.00			\$67,580.00	\$1,931,785.00
TAX OFFICE	\$80,442.00	\$119,121.00	\$153,039.00	\$60,988.00	\$44,856.00	\$14,736.00	\$5,320.00	\$1,148.00	\$0.00			\$53,064.00	\$532,714.00
M.A.C.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -
TOTALS	\$93,002.00	\$120,581.00	\$213,339.00	\$70,892.00	\$119,474.00	\$363,682.00	\$683,108.00	\$628,960.00	\$50,817.00	\$0.00	\$0.00	\$120,644.00	\$2,464,499.00
Y.T.D.	\$93,002.00	\$213,583.00	\$426,922.00	\$497,814.00	\$617,288.00	\$980,970.00	\$1,664,078.00	\$2,293,038.00	\$2,343,855.00	\$2,343,855.00	\$2,343,855.00	\$2,464,499.00	

BEACH UTILITY FUND

	2013	2014	2015	2016	2017	2018
REVENUES:						
Fund Balance Utilized	\$274,250.00					
Fund Balance-Capital Fund	\$40,000.00	\$202,000.00	\$224,245.00	\$214,125.00	\$214,125.00	\$274,475.00
Beach Fees	\$2,112,737.62	\$2,211,915.72	\$2,576,796.00	\$2,450,289.00	\$2,409,700.00	\$2,464,499.00
Other Credits to Income:						
Interest on Investments	\$522.90	\$809.58	\$975.16	\$1,285.93	\$1,361.39	\$1,481.23
MRNA	\$48,475.00	\$5,294.48	\$7,407.00	\$187.00	\$1,483.00	\$21.00
Reserve for Bonds/Notes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unexpd Bal Approp Res	\$23,362.71	\$120,332.55	\$138,548.53	\$119,913.88	\$203,463.70	\$127,472.09
Total Income	\$2,499,348.23	\$2,540,352.33	\$2,947,971.69	\$2,785,800.81	\$2,830,133.09	\$2,867,948.32

EXPENDITURES:

Operations:						
Salaries & Wages	\$1,350,925.00	\$1,385,925.00	\$1,421,425.00	\$1,441,425.00	\$1,464,425.00	\$1,464,425.00
Other Expenses	\$508,635.00	\$520,080.00	\$505,870.00	\$527,350.00	\$533,150.00	\$548,975.00
Capital Improvements	\$92,265.00	\$125,000.00	\$15,000.00	\$100,000.00	\$100,000.00	\$150,000.00
Debt Service	\$164,815.62	\$39,640.52	\$179,958.23	\$183,820.14	\$189,000.00	\$195,500.00
Def Chrg & Stat Expenses	\$145,500.00	\$150,000.00	\$152,500.00	\$160,500.00	\$173,000.00	\$173,000.00
Refund prior year revenue		\$646.87				
Less:						
Canceled Appropriations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	<u>\$2,262,140.62</u>	<u>\$2,221,292.39</u>	<u>\$2,274,753.23</u>	<u>\$2,413,095.14</u>	<u>\$2,459,575.00</u>	<u>\$2,531,900.00</u>
Excess in Revenue:	\$237,207.61	\$319,059.94	\$673,218.46	\$372,705.67	\$370,558.09	\$336,048.32
Fund Bal - January 1 (Yr)	<u>\$310,796.47</u>	<u>\$273,754.08</u>	<u>\$390,814.02</u>	<u>\$839,787.48</u>	<u>\$998,368.15</u>	<u>\$1,154,801.24</u>
	\$548,004.08	\$592,814.02	\$1,064,032.48	\$1,212,493.15	\$1,368,926.24	\$1,490,849.56
Decreased by:						
Surplus Used	(\$274,250.00)	(\$202,000.00)	(\$224,245.00)	(\$214,125.00)	(\$214,125.00)	(\$274,475.00)
Fund Bal - December 31 (Yr)	<u>\$273,754.08</u>	<u>\$390,814.02</u>	<u>\$839,787.48</u>	<u>\$998,368.15</u>	<u>\$1,154,801.24</u>	<u>\$1,216,374.56</u>

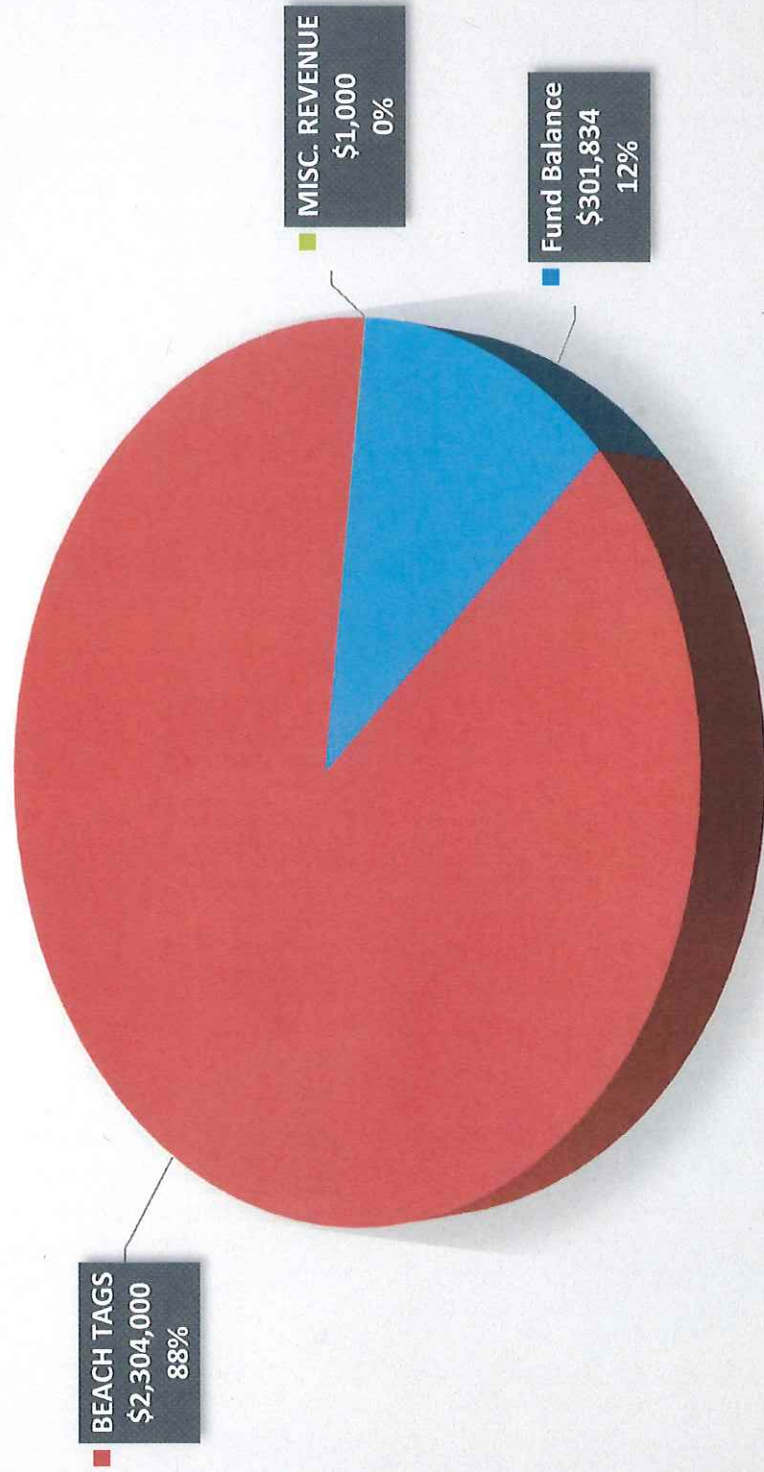
	Audited	Audited	Audited	Audited	Est. 2/7/2019

**BEACH UTILITY
BUDGET-ANTICIPATED REVENUE:**

	2/19/2019 BUDGET 2019		4/3/2018 BUDGET 2018	(+ -) BUDGET 19 vs 18
Fund Balance	\$301,834	11.58%	\$274,475	\$27,359
Fund Balance - Capital Fund	\$0	0.00%	\$0	\$0
<u>Misc Rev - Local:</u>				
User Fees - Beach Tag Sales	\$2,304,000	88.38%	\$2,290,000	\$14,000
Misc Receipts - Interest on Investments	\$1,000	0.04%	\$1,000	\$0
Reserve for Payment of Bonds/Notes	\$0	0.00%	\$0	\$0
Total General Revenues:	\$2,606,834	100.00%	\$2,565,475	\$41,359 1.61%

DCS 2/6/19

**BEACH UTILITY
2019 REVENUE
\$2,606,834.00**



Beach Utility

Budget Code	Dept Name	Sal & Wages 2019		Sal & Wages 2018	Difference 19 v. 18	Incr
100	General Administration	\$5,000	0.32%	\$5,000	\$0	0.00%
130	Financial Administration	\$10,000	0.64%	\$10,000	\$0	0.00%
145	Tax Collection Office	\$5,000	0.32%	\$5,000	\$0	0.00%
240	Police Department	\$75,000	4.82%	\$75,000	\$0	0.00%
265	Fire Department	\$70,000	4.50%	\$38,000	\$32,000	84.21%
290	Road Repair & Maintenance	\$150,000	9.63%	\$150,000	\$0	0.00%
310	Public Buildings & Grounds	\$42,000	2.70%	\$42,000	\$0	0.00%
	Sub-total:	\$357,000	22.93%	\$325,000	\$32,000	
380	Beach Front (lifeguards)	\$870,000	55.88%	\$852,000	\$18,000	2.11%
385	Beach Tag Program	\$330,000	21.19%	\$310,000	\$20,000	6.45%
	Sub-total:	\$1,200,000	77.07%	\$1,162,000	\$38,000	
	Grand total:	\$1,557,000	100.00%	\$1,487,000	\$70,000	4.71%
	SOCIAL SECURITY	\$119,111		\$113,756		
	Social Security - Budget Amt	\$120,000		\$114,000	\$6,000	

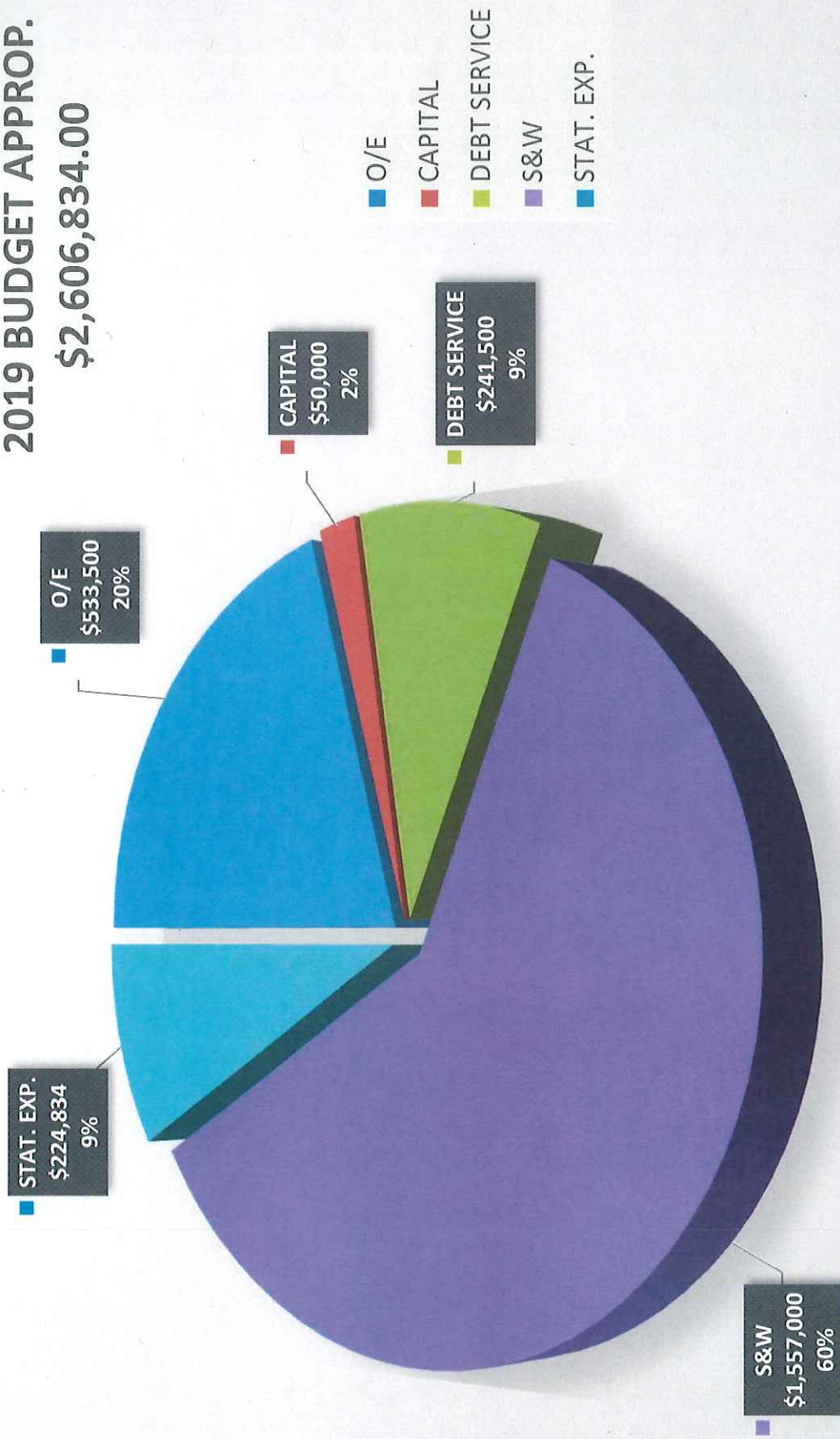
BEACH UTILITY

Budget Code	Dept Name	2019 Other Exps		2018 Other Exps		19 v. 18 Difference	Incr
380	Beach Front (Lifeguards)	\$114,200	10.88%	\$110,425		\$3,775	3.42%
385	Beach Tag Program	\$83,000	7.91%	\$78,200		\$4,800	6.14%
	Beach Tag Office Rent	\$45,000	4.29%	\$45,000		\$0	0.00%
210	Liability Insurance	\$12,000	1.14%	\$12,000		\$0	0.00%
215	Worker's Compensation Insur	\$17,500	1.67%	\$17,500		\$0	0.00%
220	Group Health Insurance	\$8,500	0.81%	\$8,500		\$0	0.00%
130	Finance OE	\$3,000	0.29%	\$0		\$3,000	100.00%
135	Audit Services	\$4,500	0.43%	\$4,500		\$0	0.00%
155	Legal Services	\$6,500	0.62%	\$6,500		\$0	0.00%
165	Engineer, Architect & Planning	\$17,500	1.67%	\$20,500		(\$3,000)	-14.63%
290	Road Repair & Maintenance	\$88,300	8.41%	\$81,350		\$6,950	8.54%
305	Recycling Department	\$14,000	1.33%	\$14,000		\$0	0.00%
306	Sanitary Landfill	\$5,500	0.52%	\$5,500		\$0	0.00%
310	Public Buildings & Grounds	\$152,000	14.48%	\$145,000		\$7,000	4.83%
510	Capital Improvement Fund	\$50,000	4.76%	\$150,000		(\$100,000)	-66.67%
730	Debt Service-Reimb Current Fd(old)		0.00%			\$0	
730	Debt Service-Principal on Bonds	\$150,000	14.29%	\$140,000		\$10,000	7.14%
730	Debt Service-Interest on Bonds	\$45,000	4.29%	\$49,000		(\$4,000)	-8.16%
730	Debt Service-Principal on Notes	\$25,000	2.38%	\$10,000		\$15,000	150.00%
730	Debt Service-Interest on Notes	\$21,500	2.05%	\$6,500		\$15,000	230.77%
	Deferred Chrg-Accrued Int on Bonds	\$6,834	0.65%	\$0		\$6,834	0.00%
	Social Security System	\$120,000	11.43%	\$114,000		\$6,000	5.26%
225	Unemployment Trust	\$20,000	1.91%	\$20,000		\$0	0.00%
	Lifeguard Pension	\$40,000	3.81%	\$40,000		\$0	0.00%
Total O.E.		\$1,049,834	100.00%	\$1,078,475		(\$28,641)	-2.66%
Grand Total Budget:							
	Total S&W	\$1,557,000	59.73%	\$1,487,000		\$70,000	4.71%
	Total O.E.	\$1,049,834	40.27%	\$1,078,475		(\$28,641)	-2.66%
		\$2,606,834	100.00%	\$2,565,475		\$41,359	

1.61%

DCS 2/6/19

BEACH UTILITY
2019 BUDGET APPROP.
\$2,606,834.00



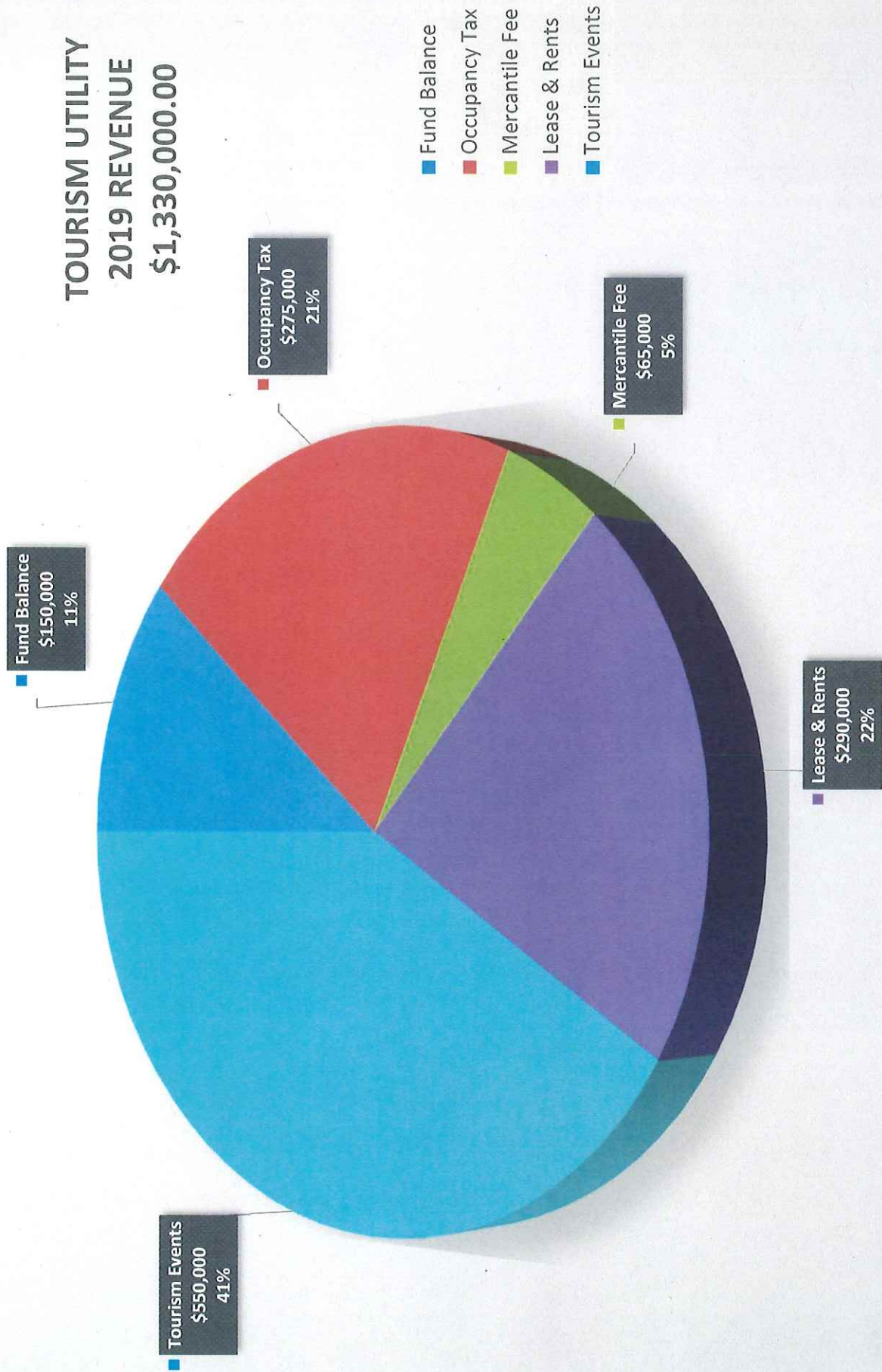
TOURISM UTILITY BUDGET

ANTICIPATED REVENUE:

	<u>2019</u>		<u>2018</u>		<u>Diff</u>
Fund Balance	\$150,000	12.05%	\$125,000	10.04%	\$25,000
Canceled Reserves	\$0	0.00%	\$0	0.00%	\$0
	<u>\$150,000</u>		<u>\$125,000</u>		<u>\$25,000</u>
<u>Misc Rev - Local:</u>					
Room Occupancy Tax (2%)	\$275,000	22.09%	\$245,000	19.68%	\$30,000
Mercantile License Fee	\$65,000	5.22%	\$65,000	5.22%	\$0
Lease & Rent Contracts	\$290,000	23.29%	\$280,000	22.49%	\$10,000
Tourism Fees & Events	\$550,000	44.18%	\$530,000	42.57%	\$20,000
Total General Revenues:	<u>\$1,330,000</u>	<u>106.83%</u>	<u>\$1,245,000</u>	<u>100.00%</u>	<u>\$85,000</u>
					<u>6.83%</u>

DCS 2/5/19

**TOURISM UTILITY
2019 REVENUE
\$1,330,000.00**



CITY OF CAPE MAY
OCCUPANCY TAX (2%) - BUDGET PROJECTION:

2018 ANTICIPATED BUDGET REVENUE: \$1,067,650.00

	<u>Projection</u>	<u>Actual-2018</u>	<u>Diff-Project</u>	<u>Rec'd</u>	<u>Actual-2017</u>	<u>Diff-Actual</u>
Nov-17	\$32,000.00	\$43,918.58	\$11,918.58	1/17/2018	\$39,758.57	\$4,160.01
Dec-17	\$30,000.00	\$57,486.70	\$27,486.70	2/24/2018	\$47,782.83	\$9,703.87
Jan-18	\$12,000.00	\$16,528.80	\$4,528.80	3/22/2018	\$13,508.64	\$3,020.16
Feb-18	\$15,000.00	\$39,391.19	\$24,391.19	4/17/2018	\$26,947.67	\$12,443.52
Mar-18	\$24,000.00	\$34,036.26	\$10,036.26	5/16/2018	\$28,292.52	\$5,743.74
Apr-18	\$50,000.00	\$54,361.46	\$4,361.46	6/15/2018	\$63,311.15	(\$8,949.69)
May-18	\$82,000.00	108,053.22	\$26,053.22	7/17/2018	110,448.30	(\$2,395.08)
Jun-18	\$130,000.00	\$216,906.55	\$86,906.55	8/15/2018	\$225,017.67	(\$8,111.12)
Jul-18	\$215,000.00	\$360,157.12	\$145,157.12	9/17/2018	\$328,485.35	\$31,671.77
Aug-18	\$245,000.00	\$399,621.35	\$154,621.35	10/17/2018	\$376,312.86	\$23,308.49
Sep-18	\$150,000.00	\$202,200.77	\$52,200.77	11/14/2018	\$205,543.49	(\$3,342.72)
Oct-18	\$82,650.00	\$103,862.63	\$21,212.63	12/17/2018	\$88,975.61	\$14,887.02
	<u>\$1,067,650.00</u>	<u>\$1,636,524.63</u>	<u>\$568,874.63</u>		<u>\$1,554,384.66</u>	<u>\$82,139.97</u>

	<u>Budgeted</u>	<u>Received</u>	<u>Excess</u>
Current Fund	\$1,067,650.00	\$1,263,554.24	\$195,904.24
Tourism Utility	\$245,000.00	\$372,970.39	\$127,970.39
	<u>\$1,312,650.00</u>	<u>\$1,636,524.63</u>	<u>\$323,874.63</u>

DCS 12/17/2018

TOURISM UTILITY BUDGET

ANTICIPATED REVENUE:	4/3/2018		
	2018	12/31/2018	Diff
Fund Balance	\$125,000	\$125,000	\$0
Canceled Reserves	\$0	\$0	\$0
	<u>\$125,000</u>	<u>\$125,000</u>	<u>\$0</u>
<u>Misc Rev - Local:</u>			
Room Occupancy Tax (2%)	\$245,000	\$372,970	\$127,970
Mercantile License Fee	\$65,000	\$66,400	\$1,400
Retail Leases	\$130,000	\$139,827	\$9,827
Recreation Programs: (Camps,Roller Skate,Craft Shows,Classes)	\$260,000	\$288,912	\$28,912
Convention Hall:			
Rents - Banquets & Weddings	\$150,000	\$158,945	\$8,945
Events:			
Performing Arts	\$240,000	\$252,100	\$12,100
Ticket Handling & Service Fees	\$20,000	\$13,340	(\$6,660)
Sponsorships & Advertising	\$10,000	\$18,850	\$8,850
	<u>\$420,000</u>	<u>\$443,235</u>	<u>\$23,235</u>
Misc Receipts - Interest on Investments	\$0	\$5,045	\$5,045
Total General Revenues:	<u>\$1,245,000</u>	<u>\$1,441,389</u>	<u>\$196,389</u>

15.77%

DCS 2/5/19

TOURISM UTILITY FUND
Analysis of Fund Balance

	2013	2014	2015	2016	2017	2018
REVENUES:						
Fund Balance Utilized	\$0.00	\$58,500.00	\$75,000.00	\$75,000.00	\$100,000.00	\$125,000.00
Fund Balance-Capital Fund						
Tourism Rev & Fees	\$1,143,601.85	\$1,078,973.73	\$1,147,036.34	\$1,236,514.26	\$1,241,252.45	\$1,311,344.30
Other Credits to Income:						
Interest on Investments		\$98.44	\$111.85	\$188.32	\$0.00	\$428.34
MRNA	\$1,205.72	\$605.00	\$44,211.00	\$1,424.00	\$22,364.80	\$4,616.66
Unexpd Bal/Approp Res	\$9,769.95	\$110,131.25	\$51,467.39	\$43,150.48	\$112,258.93	\$96,725.85
Total Income	<u>\$1,154,577.52</u>	<u>\$1,248,308.42</u>	<u>\$1,317,826.58</u>	<u>\$1,356,277.06</u>	<u>\$1,475,876.18</u>	<u>\$1,538,115.15</u>
EXPENDITURES:						
Operations:						
Salaries & Wages	\$298,625.00	\$310,000.00	\$328,000.00	\$374,000.00	\$401,000.00	\$440,000.00
Other Expenses	\$707,104.00	\$757,175.00	\$778,700.00	\$781,100.00	\$788,000.00	\$805,000.00
Capital Improvements						
Debt Service						
Def Chrg & Stat Expenses	\$4,785.07					
Deficit in Oper Prior Yrs	\$49,734.19					
Less:						
Canceled Appropriations						
Total Expenditures	<u>\$1,060,248.26</u>	<u>\$1,067,175.00</u>	<u>\$1,106,700.00</u>	<u>\$1,155,100.00</u>	<u>\$1,189,000.00</u>	<u>\$1,245,000.00</u>
Excess in Revenue:	\$94,329.26	\$181,133.42	\$211,126.58	\$201,177.06	\$286,876.18	\$293,115.15
Oper Deficit to be raised in future budg						
Def Chrg to future budgets						
Fund Bal - January 1 (Yr)	<u>\$0.00</u>	<u>\$94,329.26</u>	<u>\$216,962.68</u>	<u>\$353,089.26</u>	<u>\$479,266.32</u>	<u>\$666,142.50</u>
	\$94,329.26	\$275,462.68	\$428,089.26	\$554,266.32	\$766,142.50	\$959,257.65
Decreased by:						
Surplus Used	\$0.00	(\$58,500.00)	(\$75,000.00)	(\$75,000.00)	(\$100,000.00)	(\$125,000.00)
Fund Bal - December 31 (Yr)	<u>\$94,329.26</u>	<u>\$216,962.68</u>	<u>\$353,089.26</u>	<u>\$479,266.32</u>	<u>\$666,142.50</u>	<u>\$834,257.65</u>
	Audited	Audited	Audited	Audited	Audited	Estimated DCS 2/15/19

Tourism Utility

Budget Dept
Code Name

Sal & Wages
2019

Sal & Wages
2018

19 v 18
Diff

370 Dept Tourism & Rec
Salaries and Wages

\$460,000

\$440,000

\$20,000

NGY 2/5/19

TOURISM UTILITY

Budget Code	Dept Name	2019 Other Exps		2018 Other Exps		19 v 18 Diff
370	Tourism & Marketing					
	Office M&S	\$3,000	0.37%	\$1,800	0.22%	\$1,200
	Postage	\$3,000	0.37%	\$2,500	0.31%	\$500
	Dues & Memberships	\$3,000	0.37%	\$5,100	0.63%	(\$2,100)
	Training & Literature	\$500	0.06%	\$600	0.07%	(\$100)
	Misc.Expense	\$6,000	0.75%	\$4,000	0.50%	\$2,000
	Travel & Conference	\$3,000	0.37%	\$5,000	0.62%	(\$2,000)
	Advertising/Promotions	\$76,000	9.44%	\$78,000	9.69%	(\$2,000)
	Printing	\$10,000	1.24%	\$10,000	1.24%	\$0
	Event & Performance Costs	\$398,000	49.44%	\$400,000	49.69%	(\$2,000)
	Office Equipment Maint Cont.	\$2,000	0.25%	\$2,000	0.25%	\$0
	Trolley (summer)	\$6,000	0.75%	\$6,000	0.75%	\$0
	Travel Shows (joint)	\$15,000	1.86%	\$15,000	1.86%	\$0
	Ticketing System	\$20,000	2.48%	\$20,000	2.48%	\$0
	Payroll	\$1,500	0.19%	\$0	0.00%	\$1,500
	Professional Consultants	\$15,000	1.86%	\$14,075	1.75%	\$925
		\$562,000	69.07%	\$564,075	69.54%	(\$2,075)
200	Recreation Activities					
	Training & Literature	\$500	0.06%	\$700	0.09%	(\$200)
	Misc Expenses	\$2,000	0.25%	\$2,000	0.25%	\$0
	Program Supplies/Entertainment	\$15,000	1.86%	\$15,000	1.86%	\$0
	Trophies & Awards	\$1,000	0.12%	\$1,000	0.12%	\$0
	Bus Trans Fees	\$4,000	0.50%	\$3,000	0.37%	\$1,000
	Advertising	\$2,000	0.25%	\$1,000	0.12%	\$1,000
	League officials & maint exp	\$1,500	0.19%	\$3,500	0.43%	(\$2,000)
	Swim Pool Rent	\$5,000	0.62%	\$5,000	0.62%	\$0
	Pelican Place Rent	\$3,000	0.37%	\$3,000	0.37%	\$0
		\$34,000	0.99%	\$34,200	0.99%	\$0
310	Facility Operations & Exps					
	Utilities (electric)	\$85,000	10.56%	\$70,000	8.70%	\$15,000
	Utilities (gas)	\$19,000	2.36%	\$15,000	1.86%	\$4,000
	Vehicle Maint.	\$3,000	0.37%	\$0	0.00%	\$3,000
	Phone	\$4,000	0.50%	\$900	0.11%	\$3,100
	Fiber Optic/ WiFi Service	\$21,000	2.61%	\$18,000	2.24%	\$3,000
	Cleaning & Maint Costs	\$105,000	13.04%	\$102,825	12.77%	\$2,175
		\$237,000	29.44%	\$206,725	25.68%	\$30,275
472	Social Security	\$37,000	4.60%	\$0	0.00%	\$37,000
	Deferred Charges:					
	Overexpenditure	<u>\$0</u>	0.00%	<u>\$0</u>	0.00%	<u>\$0</u>
	Prior Year Deficit	<u>\$0</u>	0.00%	<u>\$0</u>	0.00%	<u>\$0</u>
	Total O.E.	\$870,000	99.50%	\$805,000	96.21%	\$65,000
	Grand Total Budget:					
	Total S&W	\$460,000	36.95%	\$440,000	35.34%	\$20,000
	Total O.E.	\$870,000	69.88%	\$805,000	64.66%	\$65,000
		\$1,330,000	106.83%	\$1,245,000	100.00%	\$85,000
	Revenue	\$1,330,000		\$1,245,000		\$85,000
	Balanced/(Over-budget)	<u>\$0</u>		<u>\$0</u>		

TOURISM UTILITY
2019 BUDGET APPROP.
\$1,330,000.00

