

City Manager's Budget Discussion - 2/6/18

Budget Timeline

November 2017- Reviewed budget request with the department heads.

December 2017 to January 2018– The Finance Dept, in conjunction with the auditors, compiled year end information to be utilized to prepare the budget document.

City Manager's Budget Presentation – the Local Finance Board extended the deadline to 2/16/18.

In between the City Manager Presentation and the Introduction of the budget, the City Council can change all items in the budget, none of the items, or somewhere in between.

Introduction – This would be City Council's introduction of the budget to the public, where a formal vote of Council is needed. Deadline is 3/16/18. My suggestion would be to hold this at our March 6 City Council meeting.

In between introduction and adoption of the budget, City Council still has an opportunity to change the budget.

Public Hearing – Where the public has a chance to voice their concerns, prior to budget adoption. My suggestion would be to hold this at our April 3 City Council meeting.

Adoption – Where City Council takes a formal vote of final adoption of the budget. Deadline is 4/20/18. My suggestion would be to adopt the budget at our April 3 City Council meeting.

CITY OF CAPE MAY 2018 BUDGET

CURRENT FUND	\$18,460,795
BEACH UTILITY	\$2,555,475
TOURISM UTILITY	\$1,245,000
WATER-SEWER UTILITY	\$7,098,314
	<hr/>
	<u><u>\$29,359,584</u></u>

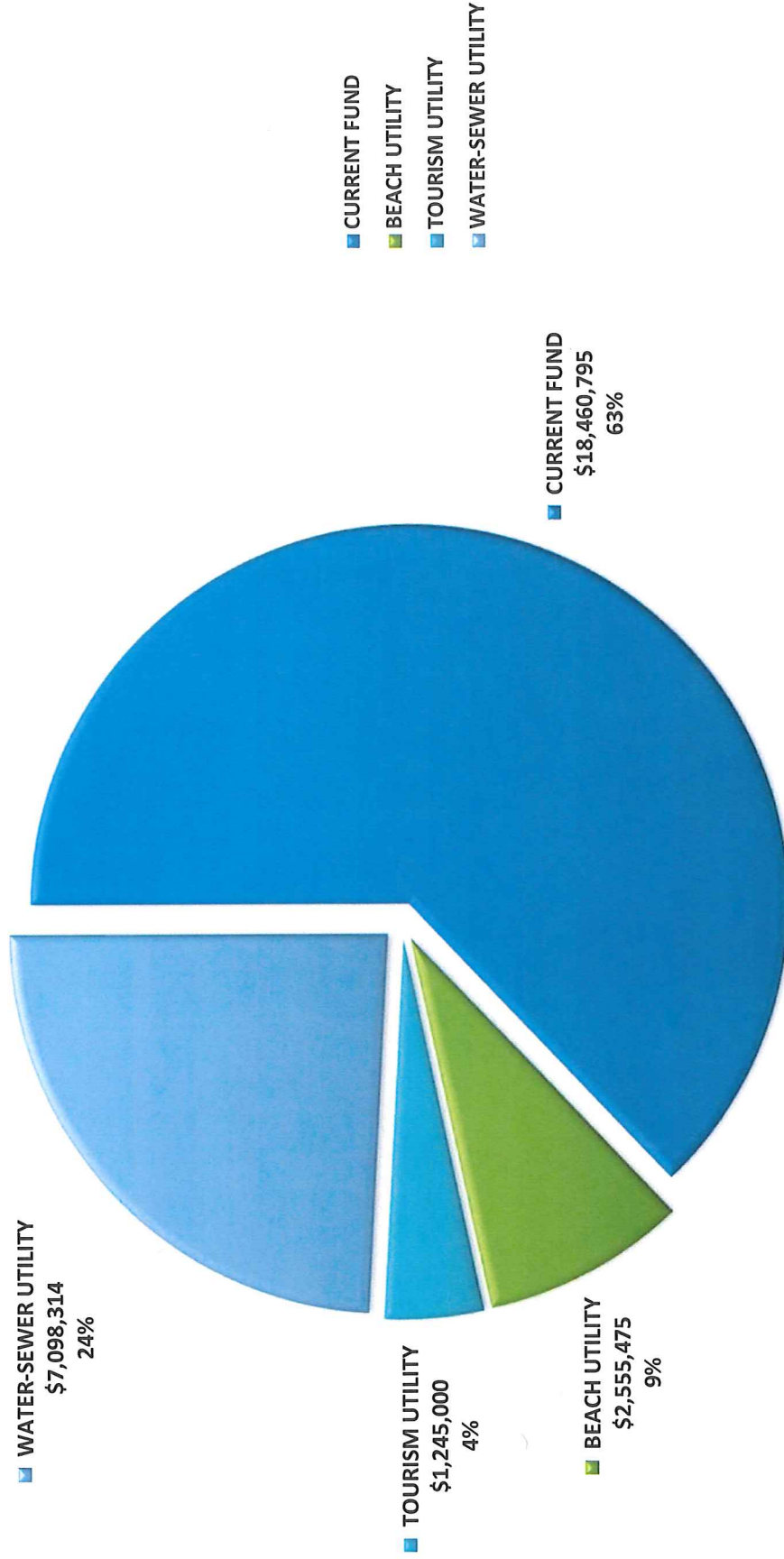
Neil Young, City Manager
February 6, 2018

CITY OF CAPE MAY
2 YEAR BUDGET ANALYSIS

	2018	2017	
CURRENT FUND	\$18,460,795	\$18,173,213	1.58%
BEACH UTILITY	\$2,555,475	\$2,459,575	3.90%
TOURISM UTILITY	\$1,245,000	\$1,189,000	4.71%
WATER-SEWER UTILITY	\$7,098,314	\$7,005,440	1.33%
	<u>\$29,359,584</u>	<u>\$28,827,228</u>	1.85%

Neil Young, City Manager
February 6, 2018

**CITY OF CAPE MAY
2018 MUNICIPAL BUDGET
\$29,359,584.00**



REVENUE REPORT:

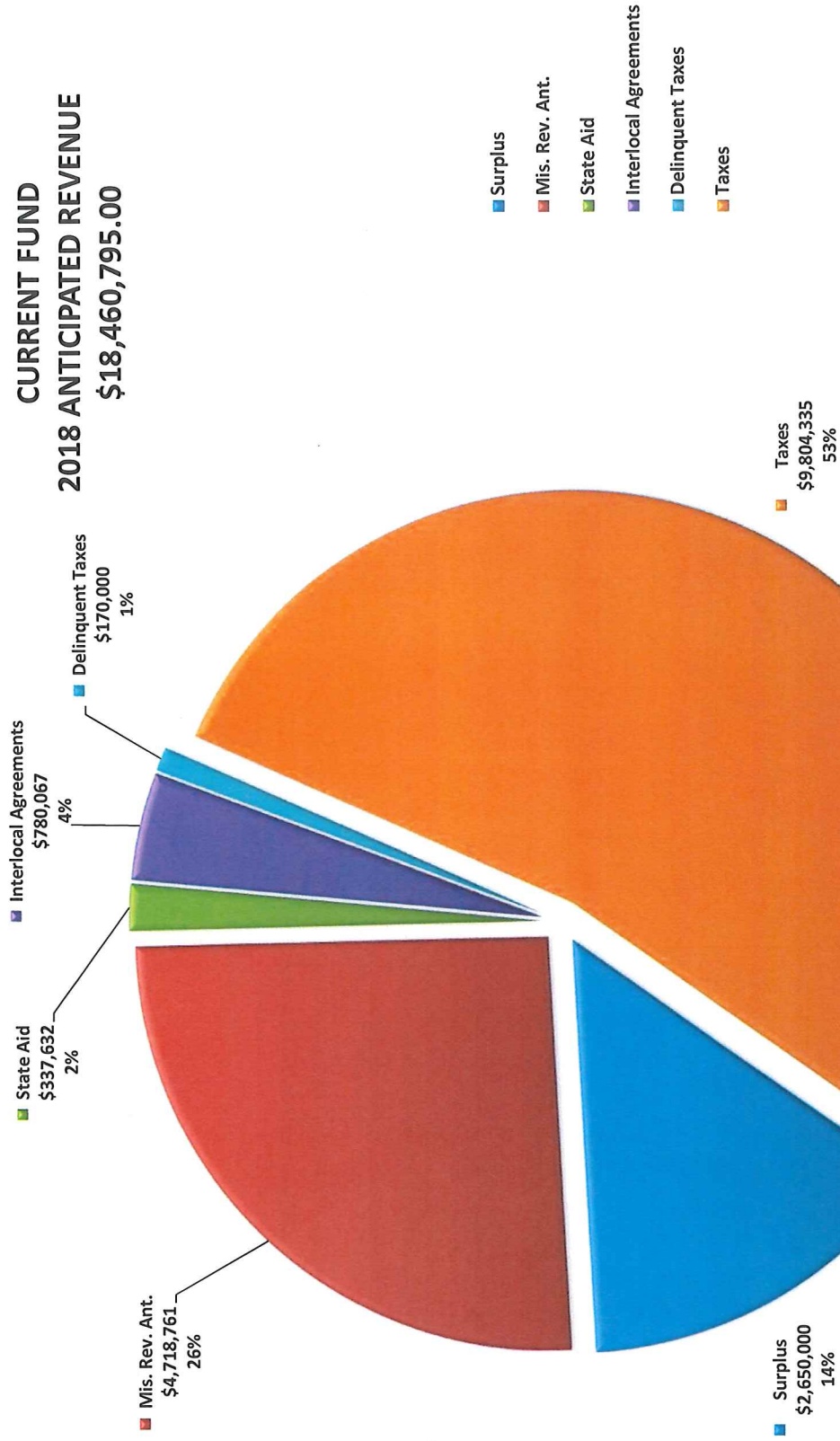
	Audit			Jan-17		Jan-17
	2016	12/31/2016	12/31/2017	2017	2017	17 vs. 16
	Budget	Rec'd	Rec'd	Budget	(+ -)	
Fund Balance	\$2,184,000	\$2,184,000	\$2,300,000	\$2,300,000	\$0	\$116,000
Misc Revenue Antic:						
Alcoholic Beverage Lic	\$55,000	\$56,440	\$55,940	\$55,000	\$940	(\$500)
Other Licenses	\$310,000	\$328,785	\$324,191	\$310,000	\$14,191	(\$4,594)
Fees & Permits	\$175,000	\$201,434	\$201,351	\$175,000	\$26,351	(\$84)
Fines & Costs-Courts	\$220,000	\$228,135	\$204,355	\$220,000	(\$15,645)	(\$23,780)
Parking Meters	\$1,011,500	\$1,117,740	\$1,149,498	\$1,015,000	\$134,498	\$31,758
Interest&Costs-Taxes	\$64,000	\$69,627	\$53,370	\$64,000	(\$10,630)	(\$16,258)
Interest on Investments	\$3,000	\$5,846	\$6,409	\$3,000	\$3,409	\$564
Lease&Rent Contracts	\$450,000	\$482,800	\$453,607	\$450,000	\$3,607	(\$29,194)
TV Cable Rcpts	\$37,000	\$40,060	\$41,763	\$37,000	\$4,763	\$1,703
Victorian Twr - PILOT	\$165,000	\$201,641	\$203,528	\$165,000	\$38,528	\$1,887
Emergency Med Serv	\$310,000	\$337,416	\$335,507	\$310,000	\$25,507	(\$1,910)
Hotel Room Tax	\$1,000,000	\$1,214,489	\$1,238,779	\$1,050,000	\$188,779	\$24,290
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	\$320,000	\$570,655	\$799,850	\$471,000	\$328,850	\$229,195
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	\$749,776	\$749,778	\$764,773	\$764,772	\$1	\$14,995
Misc Rev-CM Pt Munic Crt	\$0	\$0	\$10,146		\$10,146	\$10,146
Reserve to Pay Bonds	\$158,800	\$158,800	\$150,000	\$150,000	\$0	(\$8,800)
Sub-total (Misc Rev):	\$5,416,708	\$6,151,279	\$6,380,698	\$5,627,404	\$753,294	\$229,419
Misc Rev-w/State Apprvl						
State Inspections	\$16,658	\$16,658	\$15,141	\$15,141	\$0	(\$1,517)
Clean Comm Prog	\$22,298	\$22,298	\$18,944	\$18,944	\$0	(\$3,354)
Sustainable Jer-Energy Sav			\$0		\$0	\$0
Recycling Tonage Grt			\$25,542	\$25,542	(\$0)	\$25,542
NJLM Educ Fndtn Grt	\$0	\$0	\$0		\$0	\$0
Clean Air Cool Planet-Grn Tean	\$0	\$0	\$0		\$0	\$0
Body Armor Grant			\$2,024	\$2,024	\$0	\$2,024
Bulletproof Vest	\$2,398	\$2,398			\$0	(\$2,398)
FY2017 EMEA Grant	7000	\$7,000	\$9,400	9400	\$0	\$2,400
Small Cities Block Grant			\$270,000	270000	\$0	\$270,000
Small Cities - Housing Rehab			\$175,000	175000	\$0	\$175,000
HPC-Circuit Rider	20065	\$20,065			\$0	(\$20,065)
HPC-Intensive Level Survey	24999	\$24,999	\$24,999	24999	\$0	\$0
NJDEP - Electric Vehicle Ch	10000	\$10,000			\$0	(\$10,000)
NJDOT St Aid-Penn Ave			\$158,000	158000	\$0	\$158,000
NJDOT St Aid-Cape May Ave	\$179,000	\$179,000			\$0	\$0
NJDOT St Aid-Bikeway Expan	\$250,000	\$250,000			\$0	(\$250,000)
NJDOT St Aid-Cape May Ave			\$0		\$0	\$0
Estate of Edward D Ross	\$84,000	\$84,000	\$15,097	\$15,097	\$0	(\$68,903)
NJLPS COPS in Shops	\$1,800	\$1,800	\$1,800	\$1,800	\$0	\$0
Hazard Mitigation Grant-Gen			\$0		\$0	\$0
County Open Space Laf St Park	\$1,177,000	\$1,177,000	\$0		\$0	(\$1,177,000)
ANJEC Open Space Grant			\$1,500	\$1,500	\$0	\$1,500
Misc Rev Not Antic		\$158,697	\$107,167		\$107,167	(\$51,530)
Total (Misc Rev):	\$7,211,926	\$8,105,194	\$7,205,311	\$6,344,851	\$860,461	(\$720,883)
Delinquent Taxes	\$232,000	\$261,685	\$174,346	\$177,025	(\$2,679)	(\$87,339)
Local Purpose Taxes	\$9,537,143	\$10,512,040	\$10,426,936	\$9,565,980	\$860,956	(\$85,104)
Totals:	\$19,165,069	\$21,062,919	\$20,106,594	\$18,387,856	\$1,718,738	(\$956,326)

**CURRENT FUND
BUDGET-ANTICIPATED REVENUE:**

	3/21/2017	2/6/2018	(+ -)
	Budget	Budget	BUDGET
	2017	2018	17 vs 18
Fund Balance	\$2,300,000	\$2,650,000	\$350,000
Misc Rev - Local:			
Licenses - Alcoholic Beverages	\$55,000	\$55,000	\$0
Licenses - Other	\$310,000	\$315,000	\$5,000
Fees & Permits	\$175,000	\$175,000	\$0
Fines & Costs - Courts	\$220,000	\$200,000	(\$20,000)
Interest & Costs on Taxes	\$64,000	\$53,000	(\$11,000)
Parking Meters	\$1,015,000	\$1,030,000	\$15,000
Interest on Investments	\$3,000	\$4,000	\$1,000
Beach Fees			\$0
Lease & Rent Contracts	\$450,000	\$450,000	\$0
T.V. Cable Receipts	\$37,000	\$40,000	\$3,000
Victorian Towers - PILOT	\$165,000	\$179,111	\$14,111
Emergency Medical Services	\$310,000	\$310,000	\$0
Room Occupancy Tax (2%)	\$1,050,000	\$1,067,650	\$17,650
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	\$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	\$4,000
Misc Rev - Special Items:			\$0
Interlocal Agreement - WCM	\$476,697	\$486,230	\$9,533
Interlocal Agreement - CMP	\$288,075	\$293,837	\$5,762
Interlocal Agreement - CM County Animal Shelter	\$0	\$0	\$0
Uniform Fire Safety Act	\$0	\$165,000	\$165,000
Water & Sewer Utl Contribution St Imprv	\$50,000	\$50,000	\$0
Beach Utility-Debt Service Reimb	\$0	\$0	\$0
Reserve to Pay Bonds	\$150,000	\$150,000	\$0
General Capital Surplus	\$0	\$0	\$0
Total Misc Rev:	\$5,627,404	\$5,836,460	\$209,056
Receipts from Delinquent Taxes	\$177,025	\$170,000	(\$7,025)
Amount to be Raised by Taxes - Local	\$9,565,980	\$9,804,335	\$238,355
Total General Rev (excluding Grants):	\$17,670,409	\$18,460,795	\$790,386
Misc Rev - Grants:	\$502,804	\$0	(\$502,804)
Total General Revenues:	\$18,173,213	\$18,460,795	\$287,582
Budget Growth (1-yr over):	\$786,704	\$287,582	
Local Purpose Tax	\$0.3400	\$0.3448	
Net Valuation Taxable	\$2,814,237,746	\$2,843,080,031	

\$0

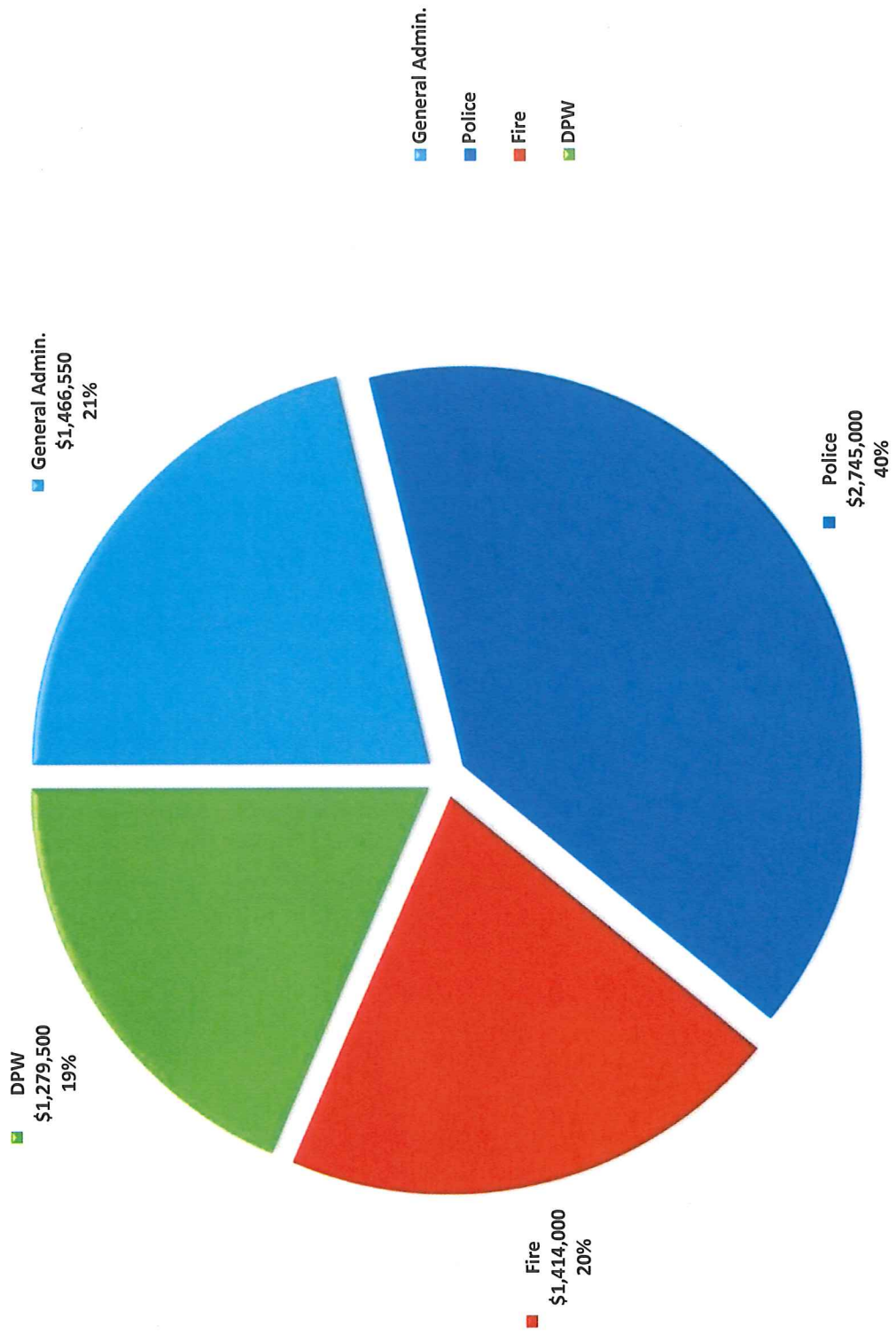
**CITY OF CAPE MAY
CURRENT FUND
2018 ANTICIPATED REVENUE
\$18,460,795.00**



BUDGET SUMMARY - SAL & WAGES:

Budget Code	Dept Name	3/21/2017				2/6/2018	Difference 18 v. 17
		TOTAL 2017 Budget	Curr Fund 2018	W/S Utility 2018	Beach Utility 2018	TOTAL 2018 Budget	
100	General Administration	\$295,200	\$110,000	\$55,000	\$5,000	\$170,000	(\$125,200)
110	Mayor & Council	\$59,900	\$58,000	\$24,500		\$82,500	\$22,600
120	City Clerk	\$209,000	\$158,000	\$40,000		\$198,000	(\$11,000)
130	Financial Administration	\$236,500	\$154,000	\$107,000	\$10,000	\$271,000	\$34,500
145	Collection of Taxes	\$124,000	\$78,000	\$43,000	\$5,000	\$126,000	\$2,000
150	Assessment of Taxes	\$75,000	\$80,000			\$80,000	\$5,000
175	Historic Preservation Comm	\$12,600	\$12,500			\$12,500	(\$100)
180	Planning Board	\$2,500	\$2,500			\$2,500	\$0
185	Zoning Board of Adjustments	\$2,500	\$2,500			\$2,500	\$0
195	Construction Code Official	\$320,000	\$350,000			\$350,000	\$30,000
200	Enforcement Code Official	\$0	\$0			\$0	\$0
201	Interlocal - CM Co Animal Shelter	\$0	\$0			\$0	\$0
240	Police Department	\$2,006,228	\$1,964,934		\$75,000	\$2,039,934	\$33,706
241	Traffic Maintenance	\$98,500	\$101,000			\$101,000	\$2,500
245	Safety Dept	\$2,500	\$2,500			\$2,500	\$0
250	Interlocal - WCM/CMPT Service	\$764,772	\$780,066			\$780,066	\$15,294
252	Emergency Management	\$5,750	\$5,750			\$5,750	\$0
265	Fire Department	\$1,418,000	\$1,414,000		\$38,000	\$1,452,000	\$34,000
266	Uniform Fire Safety	\$0	\$135,000			\$135,000	\$135,000
290	Road Repair & Maintenance	\$687,000	\$522,000	\$25,000	\$150,000	\$697,000	\$10,000
305	Recycling Department	\$38,000	\$38,000			\$38,000	\$0
310	Public Buildings & Grounds	\$640,500	\$616,000	\$21,000	\$42,000	\$679,000	\$38,500
311	Shade Tree Commission	\$500	\$500			\$500	\$0
330	Board of Health	\$0	\$0			\$0	\$0
330	Visiting Nurse	\$0	\$0			\$0	\$0
335	Environmental Commission	\$0	\$1,800			\$1,800	\$1,800
345	Public Assistance	\$0	\$0			\$0	\$0
370	Civic Affairs	\$138,000	\$146,000			\$146,000	\$8,000
490	Municipal Court	\$178,000	\$172,000			\$172,000	(\$6,000)
Sub-total:		\$7,314,950	\$6,905,050	\$315,500	\$325,000	\$7,545,550	\$230,600
370	Recreation Dedicated(Civic Affairs)						
	Tourism Utility	\$401,000	\$440,000			\$440,000	\$39,000
380	Beach Front (lifeguards)	\$839,000			\$852,000	\$852,000	\$13,000
385	Beach Tag Program	\$305,000			\$310,000	\$310,000	\$5,000
501	Water-Sewer Utility	\$590,000		\$564,500		\$564,500	(\$25,500)
Grand total:		\$9,449,950	\$7,345,050	\$880,000	\$1,487,000	\$9,712,050	\$262,100
		98.36%	75.63%	9.06%	15.31%	100.00%	
		100.00%	89.30%	10.70%		100.00%	
SOCIAL SECURITY		\$511,902	\$289,633	\$67,320	\$114,000	\$470,953	(\$40,949)
			\$52,367			\$52,367	\$52,367
		\$511,902	\$342,000	\$67,320	\$114,000	\$523,320	\$11,418

CITY OF CAPE MAY
CURRENT FUND
2018 SALARY & WAGE
\$6,905,050.00



BUDGET SUMMARY - OTHER EXPENSES:

Budget Code	Dept Name	3/24/2015 2015 Budget	3/15/2016 2016 Budget	3/21/2017 2017 Budget	2/6/2018 2018 Mgr Budget	18 v. 17 Diff
100	General Administration	\$100,400	\$107,250	\$107,460	\$93,550	(\$13,910)
110	Mayor & Council	\$5,275	\$5,275	\$5,275	\$7,275	\$2,000
120	City Clerk	\$18,020	\$18,415	\$17,530	\$18,475	\$945
130	Financial Administration	\$11,500	\$13,250	\$14,250	\$14,950	\$700
131	Emerg Medical Serv - Collections	\$17,000	\$17,500	\$18,000	\$18,000	\$0
132	Grants Coodinator	\$25,000	\$25,000	\$25,000	\$25,000	\$0
135	Audit Services	\$28,000	\$28,000	\$28,000	\$28,000	\$0
145	Collection of Taxes	\$5,700	\$5,974	\$9,000	\$9,240	\$240
150	Assessment of Taxes	\$16,060	\$15,175	\$15,150	\$15,150	\$0
155	Legal Services	\$575,000	\$445,000	\$400,000	\$400,000	\$0
165	Engineering, Arch, & Plan Services	\$18,000	\$22,000	\$25,000	\$25,000	\$0
170	Economic Development	\$15,000	\$15,000	\$15,000	\$15,000	\$0
175	Historic Preservation Comm	\$19,300	\$19,300	\$19,400	\$19,600	\$200
180	Planning Board	\$13,400	\$18,350	\$24,550	\$60,650	\$36,100
185	Zoning Board of Adjustments	\$9,450	\$16,850	\$16,950	\$17,200	\$250
195	Construction Code Official	\$55,015	\$20,150	\$20,240	\$26,000	\$5,760
210	Liability Insurance	\$308,750	\$327,605	\$319,750	\$315,000	(\$4,750)
210	Surety Bonds	\$0	\$0	\$0	\$0	\$0
215	Worker's Compensation Insur	\$339,500	\$353,325	\$364,000	\$360,000	(\$4,000)
220	Group Health Insurance	\$2,080,400	\$2,101,216	\$2,137,240	\$2,212,120	\$74,880
225	Unemployment Trust	\$20,000	\$21,000	\$22,000	\$23,000	\$1,000
240	Police Department	\$142,327	\$143,525	\$161,035	\$186,925	\$25,890
241	Traffic Maintenance	\$53,600	\$54,000	\$54,000	\$54,000	\$0
245	Public Safety Dept	\$1,000	\$1,000	\$1,000	\$1,000	\$0
252	Emergency Management	\$4,135	\$4,135	\$6,100	\$6,100	\$0
255	Aid to Volunteer Fire Company	\$32,500	\$35,000	\$37,500	\$37,500	\$0
265	Fire Department	\$52,066	\$62,366	\$73,126	\$79,676	\$6,550
266	Uniform Fire Safety	\$0	\$0	\$0	\$20,000	\$20,000
290	Road Repair & Maintenance	\$211,185	\$219,375	\$219,375	\$224,025	\$4,650
305	Recycling Department	\$251,845	\$251,845	\$251,845	\$251,845	\$0
306	Sanitary Landfill	\$27,000	\$27,000	\$27,000	\$27,000	\$0
310	Public Buildings & Grounds	\$319,264	\$330,350	\$363,490	\$380,000	\$16,510
311	Shade Tree Commission	\$31,900	\$31,950	\$38,800	\$40,000	\$1,200
315	Property Maintenance Enforcement	\$2,500	\$2,500	\$2,500	\$2,500	\$0
330	Board of Health	\$50	\$50	\$0	\$0	\$0
330	Visiting Nurse	\$50	\$50	\$0	\$0	\$0
335	Environmental Commission	\$4,450	\$4,450	\$4,450	\$4,450	\$0
345	Public Assistance	\$100	\$100	\$0	\$0	\$0
345	Street Lighting	\$135,000	\$135,000	\$135,000	\$135,000	\$0
341	General Office Operations	\$113,500	\$127,800	\$129,500	\$136,300	\$6,800
370	Civic Affairs	\$59,000	\$60,500	\$63,400	\$65,000	\$1,600
420	Celebration of Public Events	\$37,500	\$40,500	\$42,000	\$44,000	\$2,000
446	Gas Lighting & Parts	\$46,500	\$44,500	\$46,500	\$49,500	\$3,000
470	Contingent	\$1,000	\$1,000	\$1,000	\$1,000	\$0
472	Statutory Exp (soc sec)&Def Chrgs	\$335,162	\$330,000	\$330,000	\$342,000	\$12,000
479	Retirement Trust	\$35,000	\$45,000	\$55,000	\$55,000	\$0
477	DCRP	\$5,000	\$5,000	\$10,000	\$5,000	(\$5,000)
475	PFRS	\$743,774	\$733,383	\$762,405	\$788,690	\$26,285
471	PERS	\$389,118	\$384,400	\$429,025	\$426,587	(\$2,438)
490	Municipal Court	\$27,255	\$27,305	\$24,105	\$23,605	(\$500)
495	Public Defender	\$8,300	\$8,300	\$8,300	\$8,300	\$0
Total within CAPS:		\$6,750,851	\$6,706,019	\$6,880,251	\$7,098,213	\$217,962

210 Liability Insurance	\$0	\$0	\$0	\$0	\$0
215 Worker's Compensation Insur	\$0	\$0	\$0	\$0	\$0
220 Group Health Insurance	\$0	\$224	\$0	\$0	\$0
250 Interlocal - WCM Rent	\$37,449	\$38,198	\$38,962	\$39,741	\$779
PFRS	\$0	\$0	\$0	\$0	\$0
PERS	\$0	\$0	\$0	\$0	\$0
710 Capital Improvement Fund	\$100,000	\$150,000	\$100,000	\$150,000	\$50,000
Open Space	\$222,000	\$222,000	\$222,000	\$222,000	\$0
730 Debt Service	\$2,408,400	\$2,567,195	\$2,644,700	\$2,914,386	\$269,686
799 Matching Funds for Grants	\$25,000	\$25,000	\$25,000	\$25,000	\$0
875 Deferred Chrgs (Reval/Master Plan)	\$0	\$0	\$0	\$0	\$0
Deferred Chrgs-Unfunded Ords.	\$0	\$0	\$0	\$0	\$0
Deferred Chrgs-Prior Yrs. Bills	\$0	\$6,480	\$0	\$623	\$623
LOSAP	\$22,000	\$22,000	\$22,000	\$22,000	\$0
Emergencies	\$17,500	\$0	\$0	\$0	\$0
Judgments	\$0	\$0	\$0	\$0	\$0
Total excluded from CAPS:	\$2,832,349	\$3,031,097	\$3,052,662	\$3,373,750	\$321,088

795 Reserve for Uncollected Taxes	\$1,045,841	\$1,047,360	\$1,010,771	\$1,083,782	\$36,422
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Grand total:	\$10,629,041	\$10,784,476	\$10,943,684	\$11,555,745	\$575,472
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Prior Year Grants:

Current Year Grants:	\$210,903	\$16,658	\$528,829	\$0	(\$16,658)
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Net Expense Difference:	\$10,839,944	\$10,801,134	\$11,472,513	\$11,555,745	\$558,814
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\$0

Summary:

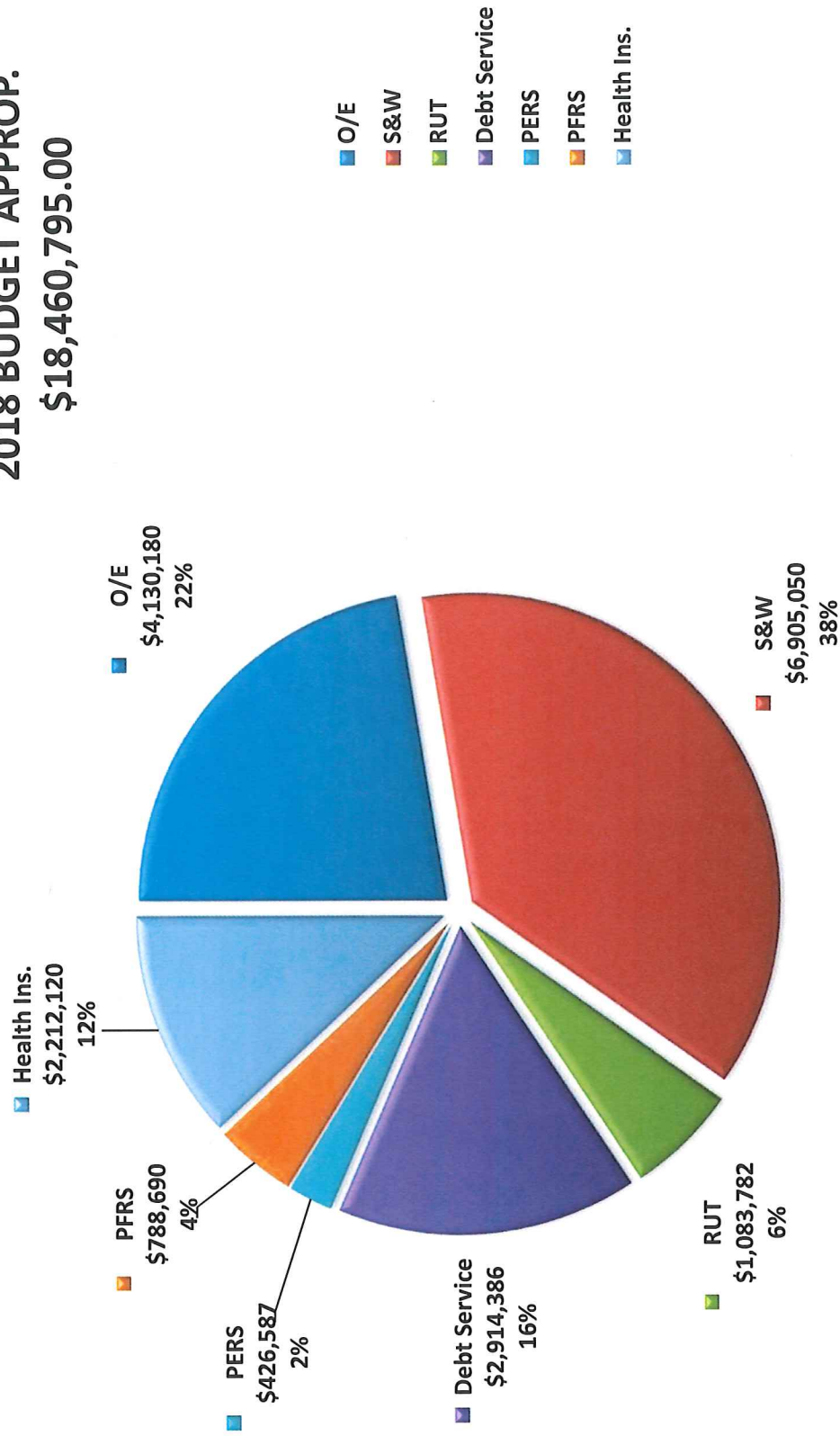
Total S&W	\$6,394,650	\$6,585,375	\$6,700,700	\$6,905,050	\$204,350	3.23%
Total O.E.	\$10,839,944	\$10,801,134	\$11,472,513	\$11,555,745	\$83,232	0.85%
	\$17,234,594	\$17,386,509	\$18,173,213	\$18,460,795	\$287,582	
					1.58%	

Adopted Budget (prior year)	\$16,635,199	\$17,234,594	\$17,386,509	\$18,173,213	
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Difference	\$599,395	\$151,915	\$786,704	\$287,582	1.58%
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(\$6,073,639)

**CITY OF CAPE MAY
CURRENT FUND
2018 BUDGET APPROP.
\$18,460,795.00**



Dept Code	Dept Name	2015 Adopted	2016 Adopted	2017 Adopted	2018 Mgr's Budget	18 v. 17 Diff	
Discretionary Expenses (controllable)							
100	General Administration-Mgr	\$76,850	\$93,850	\$93,550	\$93,550	\$0	
100	General Administration-Code Enfrmnt	\$23,550	\$13,400	\$13,910	\$0	(\$13,910)	Moved under Police Dept.
110	Mayor & City Council	\$5,275	\$5,275	\$5,275	\$7,275	\$2,000	
120	City Clerk	\$18,020	\$18,415	\$17,530	\$18,475	\$945	
130	Finance Dept	\$11,500	\$13,250	\$14,250	\$14,950	\$700	
131	Emerg Medical Service - Collections	\$17,000	\$17,500	\$18,000	\$18,000	\$0	
132	Grants Coordinator	\$25,000	\$25,000	\$25,000	\$25,000	\$0	
135	Audit Services	\$28,000	\$28,000	\$28,000	\$28,000	\$0	
145	Collection of Taxes	\$5,700	\$5,974	\$9,000	\$9,240	\$240	
150	Assessment of Taxes	\$16,060	\$15,175	\$15,150	\$15,150	\$0	
155	Legal Services & Costs	\$575,000	\$445,000	\$400,000	\$400,000	\$0	
165	Engineer Services	\$18,000	\$22,000	\$25,000	\$25,000	\$0	
170	Economic Development	\$15,000	\$15,000	\$15,000	\$15,000	\$0	
175	Historic Preservation Comm (HPC)	\$19,300	\$19,300	\$19,400	\$19,600	\$200	
180	Planning Board	\$13,400	\$18,350	\$24,550	\$60,650	\$36,100	Master Plan
185	Zoning Board of Adjustments	\$9,450	\$16,850	\$16,950	\$17,200	\$250	
195	Construction Office	\$55,015	\$20,150	\$20,240	\$26,000	\$5,760	Floodplain/CRS Mgt.
240	Police Dept	\$142,327	\$143,525	\$161,035	\$186,925	\$25,890	Code Enf/Infoshare Maint.
241	Traffic Maintenance	\$53,600	\$54,000	\$54,000	\$54,000	\$0	
245	Public Safety Dept	\$1,000	\$1,000	\$1,000	\$1,000	\$0	
252	Emergency Management (OEM)	\$4,135	\$4,135	\$6,100	\$6,100	\$0	
255	Aid to Volunteer Fire Department	\$32,500	\$35,000	\$37,500	\$37,500	\$0	
265	Fire Department	\$52,066	\$62,366	\$73,126	\$79,676	\$6,550	infoshare & meds
266	Uniform Fire Safety	\$0	\$0	\$0	\$20,000	\$20,000	New Department
290	Streets & Roads Department	\$211,185	\$219,375	\$219,375	\$224,025	\$4,650	
305	Recycling Department	\$251,845	\$251,845	\$251,845	\$251,845	\$0	
306	Solid Waste Disposal -Landfill	\$27,000	\$27,000	\$27,000	\$27,000	\$0	
310	Buildings & Grounds Department	\$319,264	\$330,350	\$363,490	\$380,000	\$16,510	Maintenance of Parks
311	Shade Tree Commission	\$31,900	\$31,950	\$38,800	\$40,000	\$1,200	
315	Property Maintenance	\$2,500	\$2,500	\$2,500	\$2,500	\$0	
330	Bd Hlth/Visit Nurse/Publ Assistance	\$200	\$200	\$0	\$0	\$0	
335	Environmental Commission	\$4,450	\$4,450	\$4,450	\$4,450	\$0	
345	Street Lighting - Electric	\$135,000	\$135,000	\$135,000	\$135,000	\$0	
370	Civic Affairs Department	\$59,000	\$60,500	\$63,400	\$65,000	\$1,600	Bandstand Concerts
420	Celebration of Public Events	\$37,500	\$40,500	\$42,000	\$44,000	\$2,000	
446	Street Lighting - Gas Lamps Parts	\$17,500	\$12,000	\$14,000	\$15,000	\$1,000	
447	Street Lighting - Gas Lamps	\$29,000	\$32,500	\$32,500	\$34,500	\$2,000	
451	General Office Supplies	\$113,500	\$127,800	\$129,500	\$136,300	\$6,800	Utility Increase
490	Municipal Court	\$27,255	\$27,305	\$24,105	\$23,605	(\$500)	
495	Public Defender	\$8,300	\$8,300	\$8,300	\$8,300	\$0	
799	Matching Funds for Grants	\$25,000	\$25,000	\$25,000	\$25,000	\$0	
	Contingent	\$1,000	\$1,000	\$1,000	\$1,000	\$0	
		\$2,519,147	\$2,430,090	\$2,475,831	\$2,595,816	\$119,985	4.85%
		23.70%	22.52%	22.62%	22.46%	19.60%	
Non-Discretionary (uncontrollable)							
210	Liability Insurance & Surety Bonds	\$308,750	\$327,605	\$319,750	\$315,000	(\$4,750)	JIF
215	Worker's Comp Insurance	\$339,500	\$353,325	\$364,000	\$360,000	(\$4,000)	JIF
220	Health Insurance	\$2,080,400	\$2,101,440	\$2,137,240	\$2,212,120	\$74,880	SHBP- 3 New Retirees
250	Police Interlocal - WCM Rent	\$37,449	\$38,198	\$38,962	\$39,741	\$779	Incr 2%
225	Unemployment Comp Insurance	\$20,000	\$21,000	\$22,000	\$23,000	\$1,000	payroll tax
472	Social Security Taxes (FICA)	\$335,162	\$330,000	\$330,000	\$342,000	\$12,000	payroll tax
471	Public Employees Retire Sys (PERS)	\$389,118	\$389,400	\$429,025	\$426,587	(\$2,438)	pension
475	Police & Firemen Retire Sys (PFRS)	\$743,774	\$733,383	\$762,405	\$788,690	\$26,285	pension
477	Defined Contrib Retire Plan (DCRP)	\$5,000	\$5,000	\$10,000	\$5,000	(\$5,000)	pension
478	LOSAP (Vol Firemen)	\$22,000	\$22,000	\$22,000	\$22,000	\$0	
479	Reserve for Retire Trust	\$35,000	\$45,000	\$55,000	\$55,000	\$0	Reserve for accum. Leave
710	Capital Improvement Fund (downpaymt)	\$100,000	\$150,000	\$100,000	\$150,000	\$50,000	5% down paymt-bond ords.
720	Open Space (City)	\$222,000	\$222,000	\$222,000	\$222,000	\$0	
870	Revaluation - Ordinance Auth	\$0	\$0	\$0	\$0	\$0	
870	Master Plan - Ordinance Auth	\$0	\$0	\$0	\$0	\$0	
	Emergencies	\$0	\$0	\$0	\$0	\$0	
870	Def Chrgs & Judgments	\$17,500	\$6,480	\$0	\$623	\$623	
900	Debt Service	\$2,408,400	\$2,567,195	\$2,644,700	\$2,914,386	\$269,686	Debt Serv
899	Reserve for Uncollected Taxes	\$1,045,841	\$1,047,360	\$1,010,771	\$1,083,782	\$73,011	RUT
		\$8,109,894	\$8,359,386	\$8,467,853	\$8,959,929	\$492,076	5.81%
		76.30%	77.48%	77.38%	77.54%	80.40%	
Tot Discretionary & Non-Discretionary:		\$10,629,041	\$10,789,476	\$10,943,684	\$11,555,745	\$612,061	5.59%

Salaries & Wages

Employees

Dept Code	Dept Name	2014 Mgr Bdg	2015 Mgr Bdg	2016 Mgr Bdg	2017 Mgr Bdg	2018 Mgr Bdg	18 v. 17 Diff	Full-time	Part-time	Seasonal
100	General Administration-Manager	\$53,650	\$54,650	\$55,650	\$100,350	\$110,000	\$9,650	1.5		
100	General Administration-Code Enfrmnt	\$114,000	\$115,400	\$117,700	\$120,500	\$120,500	(\$120,500)	0		2017 -2 Moved to PD
110	Mayor & City Council	\$45,900	\$46,275	\$46,275	\$46,275	\$58,000	\$11,725			
120	City Clerk	\$135,500	\$151,850	\$159,275	\$165,000	\$158,000	(\$7,000)	4		2009 -1
130	Finance Dept	\$152,175	\$155,675	\$124,175	\$132,675	\$154,000	\$21,325	2.5		2015 -1
145	Collection of Taxes	\$115,800	\$117,600	\$110,800	\$74,800	\$78,000	\$3,200	2		
150	Assessment of Taxes	\$97,500	\$100,000	\$92,500	\$75,000	\$80,000	\$5,000	1	1	
175	Historic Preservation Comm (HPC)	\$11,000	\$11,000	\$12,000	\$12,000	\$12,500	(\$100)			
180	Planning Board	\$5,000	\$0	\$500	\$2,500	\$2,500	\$0			
185	Zoning Board of Adjustments	\$5,000	\$0	\$500	\$2,500	\$2,500	\$0			
195	Construction Office	\$325,000	\$241,000	\$289,000	\$320,000	\$350,000	\$30,000	4	4	2017 1 PT
240	Police Dept	\$2,000,385	\$1,965,176	\$1,950,474	\$1,931,478	\$1,964,934	\$33,456	31	15	2017 2 Code Enf Staff
240	Traffic Maintenance	\$96,500	\$98,500	\$98,500	\$98,500	\$101,000	\$2,500	2	1	
245	Public Safety Dept	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$0			
250	Police Interlocal - WCM Rent	\$713,665	\$735,074	\$749,776	\$764,772	\$780,066	\$15,294			
252	Emergency Management (OEM)	\$5,750	\$5,750	\$5,750	\$5,750	\$5,750	\$0			
265	Fire Department	\$1,167,400	\$1,097,400	\$1,312,400	\$1,380,400	\$1,414,000	\$33,600	17	6	2016 3
266	Uniform Fire Safety	\$0	\$0	\$0	\$0	\$135,000	\$135,000	1	2	2017 3 New Dept.
290	Streets & Roads Department	\$490,500	\$508,000	\$546,000	\$512,000	\$522,000	\$10,000	13	4	2010 1
305	Recycling Department	\$37,500	\$37,500	\$37,500	\$38,000	\$38,000	\$0		2	
310	Buildings & Grounds Department	\$559,300	\$630,300	\$571,800	\$581,800	\$616,000	\$34,200	11	11	2009 -2
311	Shade Tree Commission	\$1,800	\$3,500	\$500	\$500	\$500	\$0			
335	Environmental Commission	\$1,800	\$3,500	\$1,800	\$1,800	\$1,800	\$0			
370	Civic Affairs Department	\$132,000	\$132,000	\$133,000	\$138,000	\$146,000	\$8,000	3		
490	Municipal Court	\$175,000	\$182,000	\$182,000	\$178,000	\$172,000	(\$6,000)	3	2	2009/2015 -2
		\$6,444,625	\$6,394,650	\$6,600,375	\$6,685,700	\$6,905,050	\$219,500	96	15	2
							3.32%			
600	Water-Sewer Utility	\$600,000	\$565,000	\$580,000	\$590,000	\$564,500	(\$25,500)	9		2011 -1
	Water-Sewer Admin Crossover	\$350,300	\$335,475	\$313,950	\$310,625	\$315,500	\$4,875			
		\$950,300	\$900,475	\$893,950	\$900,625	\$880,000	(\$20,625)	9	0	(1)
							-2.31%			
380	Beach Utility - Lifeguards	\$775,000	\$798,000	\$818,000	\$839,000	\$852,000	\$13,000	1	75	
	Beach Utility - Taggers	\$291,500	\$303,000	\$303,000	\$305,000	\$310,000	\$5,000		45	
	Beach Utility Admin Crossover	\$320,425	\$320,425	\$320,425	\$320,425	\$325,000	\$4,575			
		\$1,386,925	\$1,421,425	\$1,441,425	\$1,464,425	\$1,487,000	\$22,575	1	0	120
							1.57%			
	Tourism Utility - Admin Staff (Conv Hall)	\$330,000	\$348,000	\$374,000	\$401,000	\$440,000	\$27,000	5	2	45 0
		\$330,000	\$348,000	\$374,000	\$401,000	\$440,000	\$27,000	5	2	45 0
							7.22%			
		\$9,111,850	\$9,064,550	\$9,309,750	\$9,451,750	\$9,712,050	\$248,300	111	17	200 1.0
							2.67%			

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	\$4,551,592	\$2,650,000	\$1,901,592	58.22%
Prepared by: Neil Young, CFO				

**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	\$23,425,778	\$23,251,432	\$174,346	99.26%
2017	\$25,023,972	\$24,710,423	\$313,548	98.75%

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.

Prepared by: Neil Young, CFO

WATER-SEWER UTILITY

	2017 Budget	12/31/2017 Rec'd	2017 (+ -)	2016 Budget	12/31/2016 Rec'd	2016 (+ -)
Operating Surplus Antic	\$675,000.00	\$675,000.00		\$625,000.00	\$625,000.00	
Water & Sewer Rents:						
Cape May						
Water	\$2,030,000.00	\$2,041,357.14	\$11,357.14	\$2,015,000.00	\$2,033,316.11	\$18,316.11
Sewer	\$3,150,000.00	\$3,165,720.48	\$15,720.48	\$3,150,000.00	\$3,153,630.00	\$3,630.00
Sub-total City	\$5,180,000.00	\$5,207,077.62	\$27,077.62	\$5,165,000.00	\$5,186,946.11	\$21,946.11
West Cape May						
Water	\$269,450.00	\$246,918.12	(\$22,531.88)	\$286,000.00	\$269,698.55	(\$16,301.45)
Sewer	\$7,000.00	\$8,121.90	\$1,121.90	\$5,000.00	\$7,067.40	\$2,067.40
Lower Township						
Water	\$17,500.00	\$19,595.12	\$2,095.12	\$20,000.00	\$17,727.64	(\$2,272.36)
Cape May Point						
Water	\$202,500.00	\$199,438.32	(\$3,061.68)	\$205,000.00	\$202,953.52	(\$2,046.48)
U S Coat Guard						
Water	\$194,500.00	\$510,999.10	\$49,499.10	\$215,000.00	\$461,976.28	(\$48,023.72)
Sewer	\$267,000.00			\$295,000.00		
Sub-total Outside	\$957,950.00	\$985,072.56	\$27,122.56	\$1,026,000.00	\$959,423.39	(\$66,576.61)
Total Water & Sewer Rents	\$6,137,950.00	\$6,192,150.18	\$54,200.18	\$6,191,000.00	\$6,146,369.50	(\$44,630.50)
Misc Revenue Antic:	\$73,000.00			\$61,870.00		
Sewer Connections		\$4,531.00			\$12,062.00	
Disconnection		\$250.00			\$850.00	
Meter Installation		\$31,932.00			\$29,876.00	
Special Water Reading		\$9,050.00			\$9,174.21	
Misc W/S Invoices		\$2,798.76			\$8,774.72	
Reconnection		\$375.00			\$1,200.00	
Shut-off Notice Fee		\$3,550.00			\$4,880.00	
Interest on Investments		\$1,793.15			\$1,307.13	
Fire Sprinkler Fee		\$0.00			\$0.00	
Tax Sale Cost		\$30.00			\$30.00	
Misc Revenue		\$1,565.66			\$1,282.50	
Interest on W/S Rents		\$6,120.99			\$4,357.50	
	\$73,000.00	\$61,996.56	(\$11,003.44)	\$61,870.00	\$73,794.06	\$11,924.06
Reserve to Pay Bonds/Notes	\$119,490.00	\$119,490.00		\$0.00	\$0.00	
Totals:	\$7,005,440.00	\$7,048,636.74	\$43,196.74	\$6,877,870.00	\$6,845,163.56	(\$32,706.44)

DCS 1/22/18

WATER-SEWER UTILITY - FUND BALANCE ANALYSIS

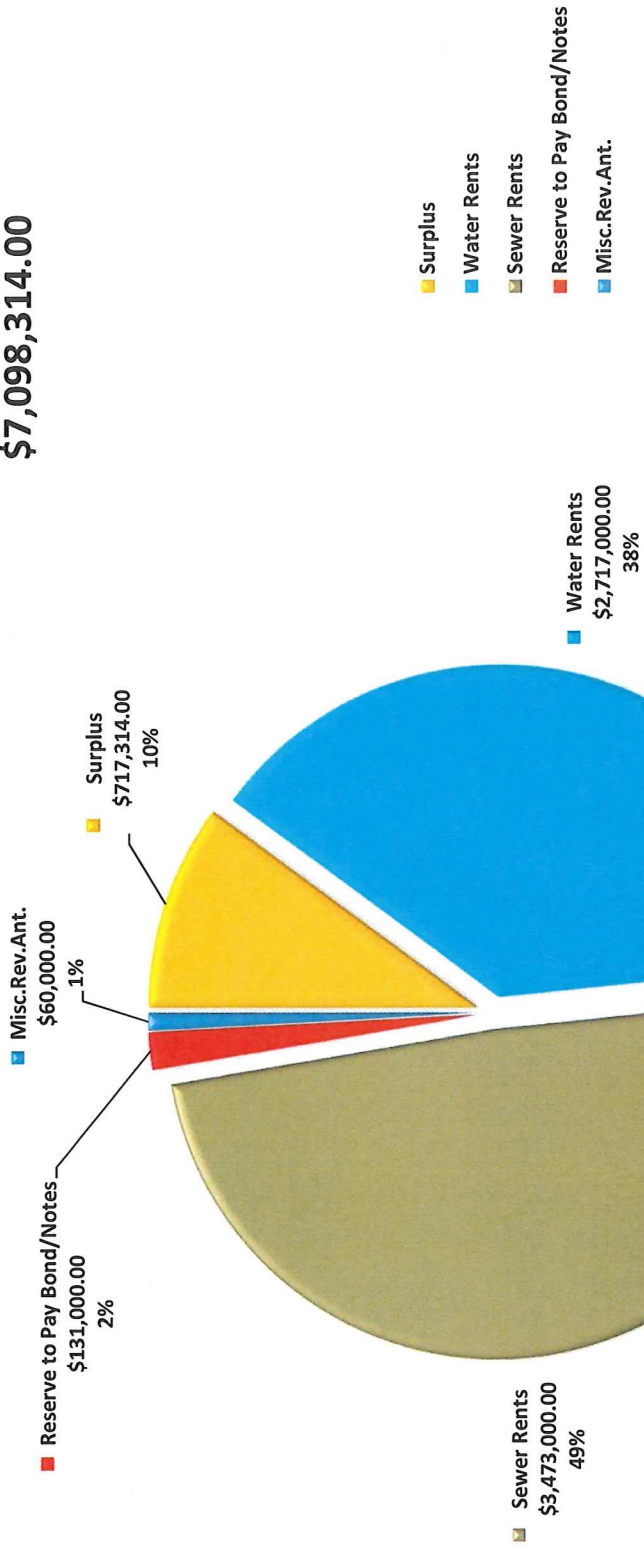
	2013	2014	2015	2016	2017
Fund Bal 1/1/Yr:	\$1,423,312	\$1,344,133	\$1,399,566	\$1,270,016	\$1,151,212
Oper Revenues:					
Surplus	\$494,019	\$550,000	\$575,000	\$625,000	\$675,000
Water/Sewer Rents	\$5,835,904	\$6,254,702	\$6,290,201	\$6,163,442	\$6,192,150
Miscellaneous Inc	\$68,428	\$60,223	\$65,448	\$73,844	\$62,272
Unexpd Prior Yr Budget	\$420,322	\$155,617	\$237,360	\$281,353	\$202,732
Reserve to pay Bonds/Notes	\$6,818,673	\$249,700	\$0	\$0	\$119,490
		\$7,270,242	\$7,168,009	\$7,143,639	\$7,251,644
Oper Expenses	\$6,578,833	\$6,664,809	\$6,722,560	\$6,637,443	\$7,005,440
Less: Canceled Approps	(\$175,000)	\$0	\$0	\$0	(\$245,243)
	\$6,403,833	\$6,664,809	\$6,722,560	\$6,637,443	\$6,760,197
Excess Rev over Exp:	\$414,840	\$605,433	\$445,450	\$506,196	\$491,447
Def Chrg future yrs					
Fund Bal Utilized	(\$494,019)	(\$550,000)	(\$575,000)	(\$625,000)	(\$675,000)
Fund Bal 12/31/Yr:	\$1,344,133	\$1,399,566	\$1,270,016	\$1,151,212	\$967,659
	Audited	Audited	Audited	Audited	Estimated
Adopted Budget:	\$6,599,019	\$6,687,350	\$6,735,000	\$6,877,870	\$7,005,440
Surplus	\$494,019	\$550,000	\$575,000	\$625,000	\$675,000
Surplus Budget %%	7.49%	8.22%	8.54%	9.09%	9.64%
NGY 2/5/18					

Water-Sewer Utility:	2018 Budget	2017 Budget	Diff
Operating Surplus Antic	\$717,314.00	\$675,000.00	\$42,314.00
Water & Sewer Rents:			
Cape May			
Water	\$2,040,000.00	\$2,030,000.00	\$10,000.00
Sewer	\$3,170,000.00	\$3,150,000.00	\$20,000.00
Sub-total City	\$5,210,000.00	\$5,180,000.00	\$30,000.00
Water-Sewer Rents(Rate Increase)	\$0.00	\$0.00	\$0.00
West Cape May			
Water	\$245,000.00	\$269,450.00	(\$24,450.00)
Sewer	\$8,000.00	\$7,000.00	\$1,000.00
Lower Township			
Water	\$18,000.00	\$17,500.00	\$500.00
Cape May Point			
Water	\$199,000.00	\$202,500.00	(\$3,500.00)
U S Coat Guard			
Water	\$215,000.00	\$194,500.00	\$20,500.00
Sewer	\$295,000.00	\$267,000.00	\$28,000.00
Sub-total Outside	\$980,000.00	\$957,950.00	\$22,050.00
Total Water & Sewer Rents	\$6,190,000.00	\$6,137,950.00	\$52,050.00
Reserve to Pay Bond/Notes	\$131,000.00	\$119,490.00	\$11,510.00
Misc Revenue Antic:	\$60,000.00	\$73,000.00	(\$13,000.00)
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	\$60,000.00	\$73,000.00	(\$13,000.00)
Totals:	\$7,098,314.00	\$7,005,440.00	\$92,874.00
			\$92,874.00

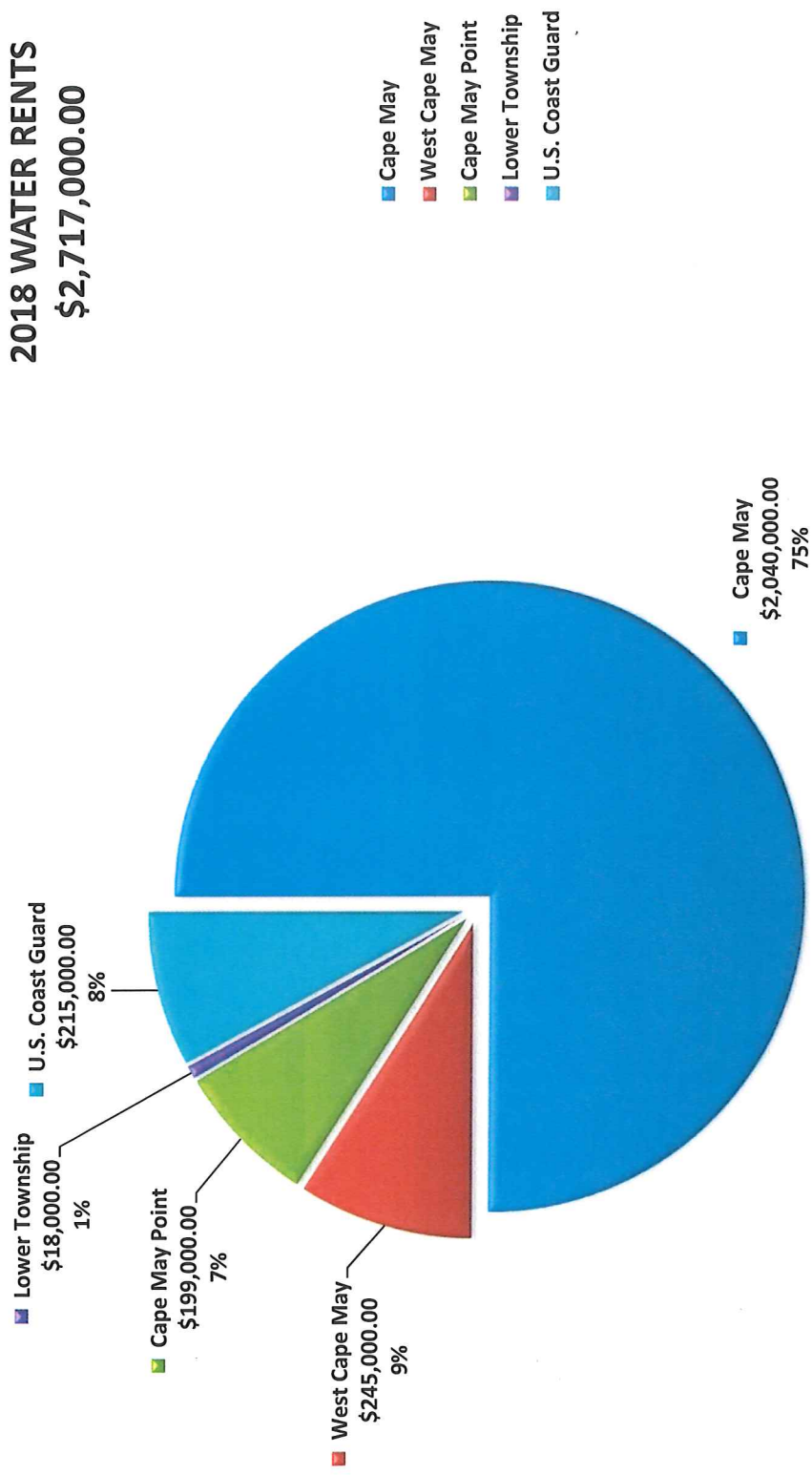
2018 Water/Sewer Utility

Revenue

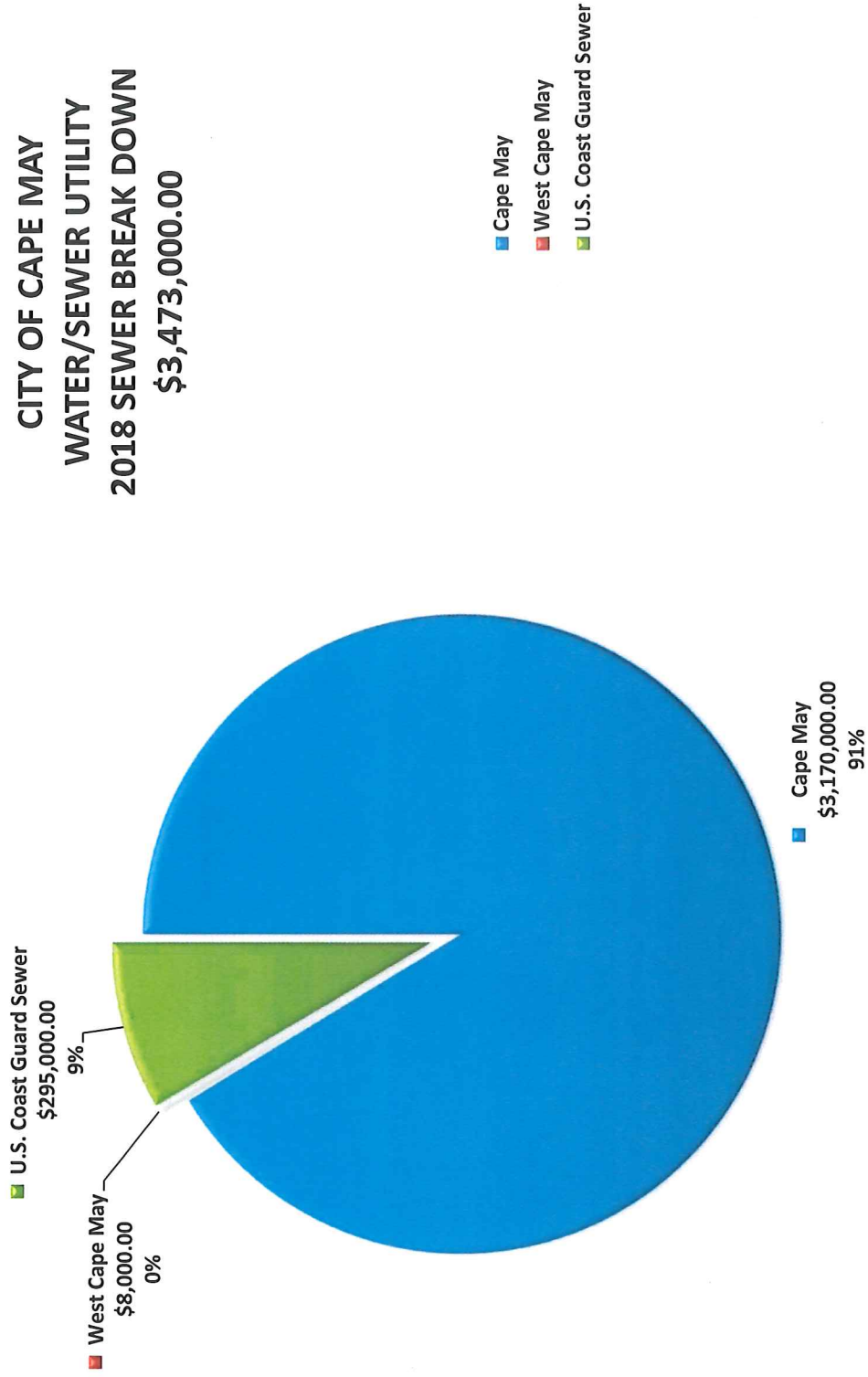
\$7,098,314.00



**CITY OF CAPE MAY
WATER/SEWER UTILITY
2018 WATER RENTS
\$2,717,000.00**



**CITY OF CAPE MAY
WATER/SEWER UTILITY
2018 SEWER BREAK DOWN
\$3,473,000.00**



2018

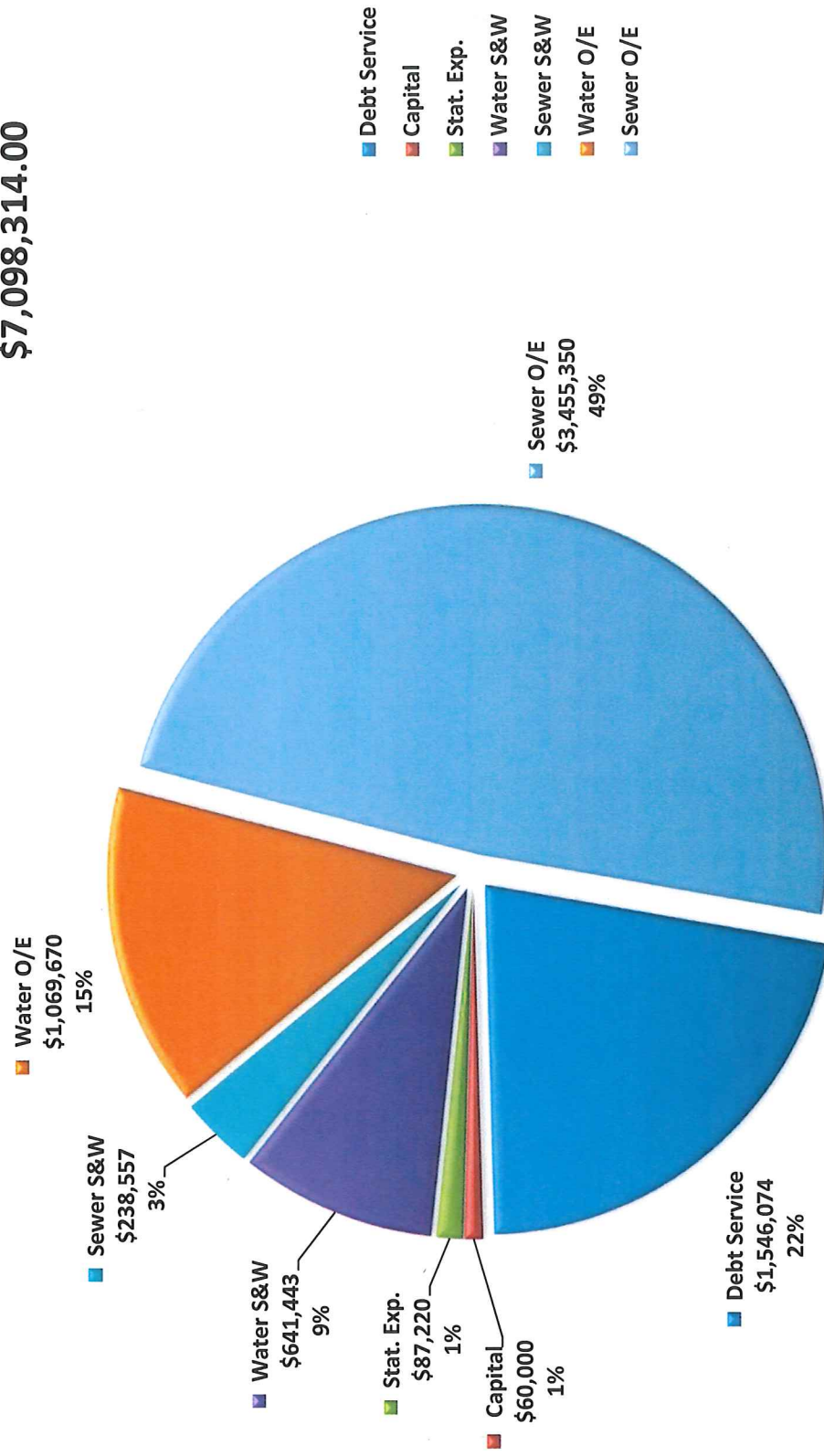
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Budg Code	Category	Admin	Wells/Supp	DeSal Sys	Meters	Distrib Sys	Admin	Coll Sys	Treatment	Totals
	Capital Outlay	\$0					\$0			\$0
	Capital Imprv Fund			\$10,000						\$10,000
	Capital - City Roads	\$25,000					\$25,000			\$25,000
	Debt Service - Bonds/Loans	\$664,479		\$295,883			\$585,712			\$1,546,074
	Debt Service - Notes	\$0					\$0			\$0
	Debt Service - Accrued Int	\$0					\$0			\$0
	Deferred Charges-Overexpd	\$0					\$0			\$0
	Deferred Charges-Unfund Ord	\$0					\$0			\$0
303	Social Security	\$20,773	\$7,140	\$3,825	\$9,321	\$8,012	\$11,651	\$6,599	\$0	\$67,320
309	PERS - ERI #1	\$1,000					\$1,000			\$2,000
305	PERS	\$6,500					\$6,500			\$13,000
307	Unemployment Trust	\$1,950					\$1,950			\$3,900
	Retirement Trust	\$500					\$500			\$1,000
		\$720,202	\$7,140	\$309,708	\$9,321	\$8,012	\$632,313	\$6,599	\$0	\$1,693,294
										\$1,693,294
100	Salaries & Wages	\$271,540	\$93,330	\$50,000	\$121,839	\$104,733	\$152,294	\$86,263	\$0	\$880,000
	Total Budget:	\$1,488,842	\$174,315	\$780,558	\$173,760	\$148,020	\$1,062,557	\$118,062	\$3,152,200	\$7,098,314
										DCS 2/5/18
	W/S DEPT									
	1994 Actual Report	26.14%	18.14%	FIXED	22.34%	16.78%	3.41%	13.19%	0.00%	100.00%
	Salaries & Wages	\$134,490	\$93,330	\$50,000	\$114,939	\$86,333	\$17,544	\$67,863	\$0	\$564,500
	PUBLIC WORKS									
	2011 Analysis	5.00%			15.00%	40.00%		40.00%		\$46,000
	Salaries & Wages	\$2,300			\$6,900	\$18,400		\$18,400		\$46,000
	ADMINISTRATION (all)									
	50/50%	50.00%					50.00%			\$269,500
	Salaries & Wages	\$134,750					\$134,750			\$269,500
	TOTAL SALARIES & WAGES	\$271,540	\$93,330	\$50,000	\$121,839	\$104,733	\$152,294	\$86,263	\$0	\$880,000

ANALYSIS OF WATER-SEWER UTILITY BUDGETS: 2018 vs 2017

	<u>2018</u>	<u>2017</u>	<u>Difference</u>	<u>%% Inc/Decr</u>
Water Administration				
Operations	\$497,100	\$506,450	(\$9,350)	-1.85%
Salaries & Wages	\$271,540	\$277,344	(\$5,804)	-2.09%
Wells & Supplies				
Operations	\$73,845	\$73,795	\$50	0.07%
Salaries & Wages	\$93,330	\$97,956	(\$4,626)	-4.72%
Desalination				
Operations	\$420,850	\$421,400	(\$550)	-0.13%
Salaries & Wages	\$50,000	\$50,000	\$0	0.00%
Metering System				
Operations	\$42,600	\$41,600	\$1,000	2.40%
Salaries & Wages	\$121,839	\$127,011	(\$5,172)	-4.07%
Water Distribution Sys				
Operations	\$35,275	\$35,025	\$250	0.71%
Salaries & Wages	\$104,733	\$107,612	(\$2,879)	-2.68%
Water Capital	\$35,000	\$45,000	(\$10,000)	-22.22%
Water Debt Serv-Other	\$664,479	\$742,853	(\$78,374)	-10.55%
Water Debt Serv-Desal	\$295,883	\$299,566	(\$3,683)	-1.23%
Water Def Chrg/Stat Exp	\$59,021	\$63,935	(\$4,914)	-7.69%
Water Def Chrg/Overexpd	\$0	\$0	\$0	0.00%
Water Def Chrg-Unfund Ord	\$0	\$0	\$0	0.00%
Total Water Budget	<u>\$2,765,495</u>	<u>\$2,889,547</u>	<u>(\$124,052)</u>	<u>-4.29%</u>
Sewer Administration				
Operations	\$277,950	\$282,550	(\$4,600)	-1.63%
Salaries & Wages	\$152,294	\$152,477	(\$183)	-0.12%
Sewer Collection Sys				
Operations	\$25,200	\$25,350	(\$150)	-0.59%
Salaries & Wages	\$86,263	\$88,226	(\$1,963)	-2.22%
Sewer Plant & CMC MUA				
Operations	\$3,152,200	\$2,868,300	\$283,900	9.90%
Salaries & Wages				
Sewer Capital	\$25,000	\$25,000	\$0	0.00%
Sewer Debt Service	\$585,712	\$642,122	(\$56,410)	-8.78%
Sewer Def Chrt/Stat Exp	\$28,200	\$31,868	(\$3,668)	-11.51%
Sewer Def Chrg/Overexpd	\$0	\$0	\$0	0.00%
Sewer Def Chrg-Unfund Ord	\$0	\$0	\$0	0.00%
Total Sewer Budget	<u>\$4,332,819</u>	<u>\$4,115,893</u>	<u>\$216,926</u>	<u>5.27%</u>
Total Water-Sewer Budget:	<u>\$7,098,314</u>	<u>\$7,005,440</u>	<u>\$92,874</u>	<u>1.33%</u>
			\$122,901	Non-Discretionary
			(\$30,027)	Discretionary
NGY 2/5/18			<u>\$92,874</u>	Total

**CITY OF CAPE MAY
WATER/SEWER UTILITY
2018 BUDGET APPROP.
\$7,098,314.00**



ANALYSIS OF BEACH TAG REVENUE FOR THE YEAR:

2016

	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTALS
BEACH	\$5,340.00	\$3,780.00	\$32,900.00	\$696.00	\$81,382.00	\$329,866.00	\$712,786.00	\$644,006.00	\$24,462.00	\$0.00	\$0.00	\$48,960.00	\$ 1,884,178.00
TAX OFFICE	\$67,335.00	\$121,120.00	\$226,097.00	\$32,004.00	\$23,400.00	\$9,170.00	\$1,714.00	\$930.00	\$0.00	\$0.00	\$0.00	\$71,265.00	\$ 553,035.00
M.A.C.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,316.00	\$0.00	\$0.00	\$4,760.00	\$0.00	\$0.00	\$0.00	\$ 13,076.00
TOTALS	\$72,675.00	\$124,900.00	\$258,997.00	\$32,700.00	\$104,782.00	\$347,352.00	\$714,500.00	\$644,936.00	\$29,222.00	\$0.00	\$0.00	\$120,225.00	\$ 2,450,289.00

Y.T.D. \$72,675.00 \$197,575.00 \$456,572.00 \$489,272.00 \$594,054.00 \$941,406.00 \$1,655,906.00 \$2,300,842.00 \$2,330,064.00 \$2,330,064.00 \$2,330,064.00 \$2,450,289.00

ANALYSIS OF BEACH TAG REVENUE FOR THE YEAR:

2017

	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTALS
BEACH	\$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
NSF													
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				\$65,752.00	\$ 545,904.00
M.A.C.						\$9,576.00	\$5,572.00					\$0.00	\$ 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	\$111,652.00	\$ 2,409,700.00

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 \$2,409,700.00

\$112.00 nsf \$28.00 nsf

BEACH UTILITY FUND
Analysis of Fund Balance

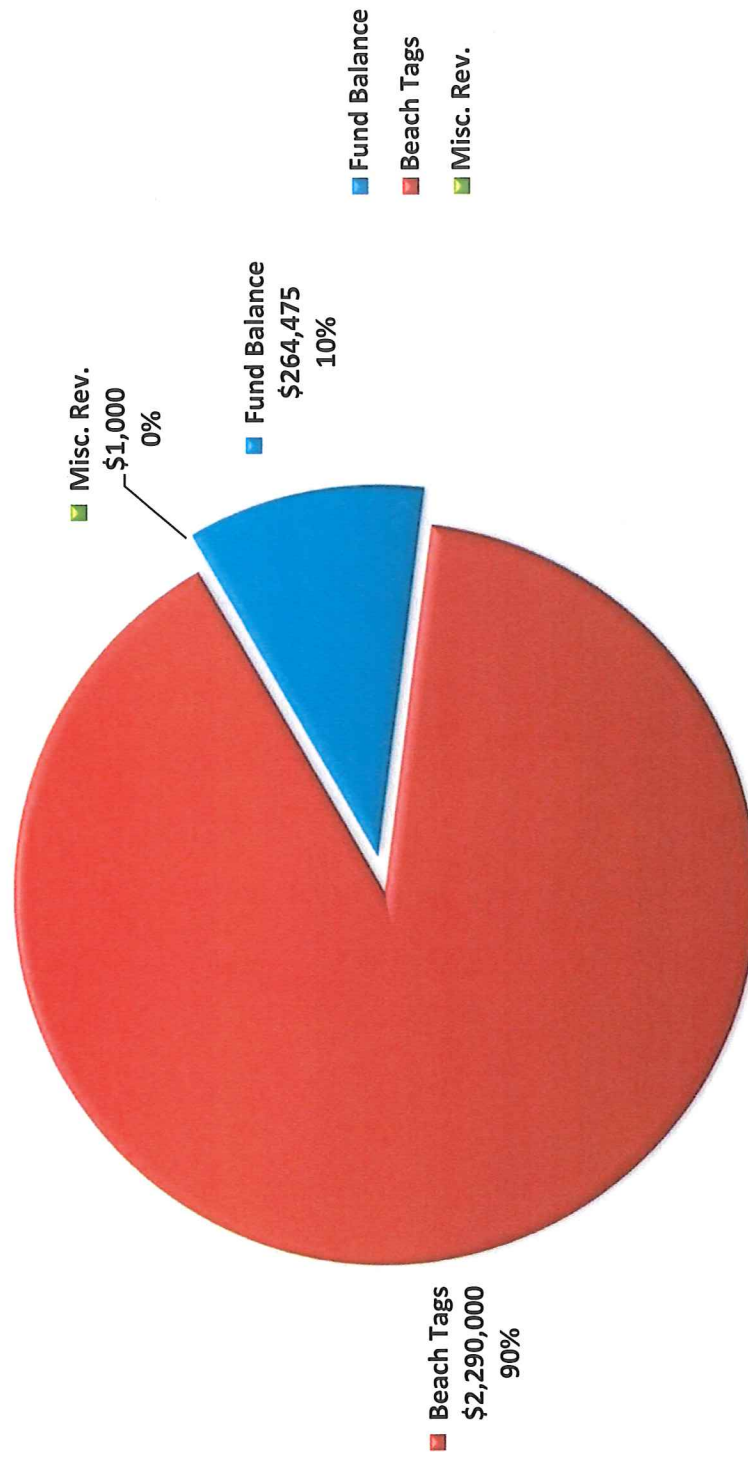
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<u>REVENUES:</u>					
Fund Balance Utilized	\$274,250.00	\$202,000.00	\$224,245.00	\$214,125.00	\$214,125.00
Fund Balance-Capital Fund	\$40,000.00				
Beach Fees	\$2,112,737.62	\$2,211,915.72	\$2,576,796.00	\$2,450,289.00	\$2,409,700.00
Other Credits to Income:					
Interest on Investments	\$522.90	\$809.58	\$975.16	\$1,285.93	\$1,361.39
MRNA	\$48,475.00	\$5,294.48	\$7,407.00	\$187.00	\$1,483.00
Reserve for Bonds/Notes	\$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
Total Income	<u>\$2,499,348.23</u>	<u>\$2,540,352.33</u>	<u>\$2,947,971.69</u>	<u>\$2,785,800.81</u>	<u>\$2,830,133.09</u>
<u>EXPENDITURES:</u>					
Operations:					
Salaries & Wages	\$1,350,925.00	\$1,385,925.00	\$1,421,425.00	\$1,441,425.00	\$1,464,425.00
Other Expenses	\$508,635.00	\$520,080.00	\$505,870.00	\$527,350.00	\$533,150.00
Capital Improvements	\$92,265.00	\$125,000.00	\$15,000.00	\$100,000.00	\$100,000.00
Debt Service	\$164,815.62	\$39,640.52	\$179,958.23	\$183,820.14	\$189,000.00
Def Chrg & Stat Expenses	\$145,500.00	\$150,000.00	\$152,500.00	\$160,500.00	\$173,000.00
Refund prior year revenue		\$646.87			
Less:					
Canceled Appropriations	\$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>
Excess in Revenue:	\$237,207.61	\$319,059.94	\$673,218.46	\$372,705.67	\$370,558.09
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>
	\$548,004.08	\$592,814.02	\$1,064,032.48	\$1,212,493.15	\$1,368,926.24
Decreased by:					
Surplus Used	(\$274,250.00)	(\$202,000.00)	(\$224,245.00)	(\$214,125.00)	(\$214,125.00)
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>
	Audited	Audited	Audited	Audited	Est. NGY 2/5/18

**BEACH UTILITY
BUDGET-ANTICIPATED REVENUE:**

	2/6/2018 BUDGET 2018		3/21/2017 BUDGET 2017	(+ -) BUDGET 18 vs 17
Fund Balance	\$264,475	10.35%	\$214,125	\$50,350
Fund Balance - Capital Fund	\$0	0.00%	\$0	\$0
<u>Misc Rev - Local:</u>				
User Fees - Beach Tag Sales	\$2,290,000	89.61%	\$2,242,750	\$47,250
Misc Receipts - Interest on Investments	\$1,000	0.04%	\$700	\$300
Reserve for Payment of Bonds/Notes	\$0	0.00%	\$0	\$0
Total General Revenues:	\$2,555,475	100.00%	\$2,457,575	\$97,900 3.98%

NGY 2/5/18

**CITY OF CAPE MAY
BEACH UTILITY
2018 REVENUE
\$2,555,475.00**



Beach Utility

Budget Code	Dept Name	Sal & Wages 2018		Sal & Wages 2017	Difference 18 v. 17	Incr
100	General Administration	\$5,000	0.34%	\$4,350	\$650	14.94%
130	Financial Administration	\$10,000	0.67%	\$9,325	\$675	7.24%
145	Tax Collection Office	\$5,000	0.34%	\$3,200	\$1,800	56.25%
240	Police Department	\$75,000	5.04%	\$74,750	\$250	0.33%
265	Fire Department	\$38,000	2.56%	\$37,600	\$400	1.06%
290	Road Repair & Maintenance	\$150,000	10.09%	\$150,000	\$0	0.00%
310	Public Buildings & Grounds	\$42,000	2.82%	\$41,200	\$800	1.94%
	Sub-total:	\$325,000	21.86%	\$320,425	\$4,575	
380	Beach Front (lifeguards)	\$852,000	57.30%	\$839,000	\$13,000	1.55%
385	Beach Tag Program	\$310,000	20.85%	\$305,000	\$5,000	1.64%
	Sub-total:	\$1,162,000	78.14%	\$1,144,000	\$18,000	
	Grand total:	\$1,487,000	100.00%	\$1,464,425	\$22,575	1.54%
	SOCIAL SECURITY	\$113,756		\$112,029		
	Social Security - Budget Amt	\$114,000		\$113,000	\$1,000	

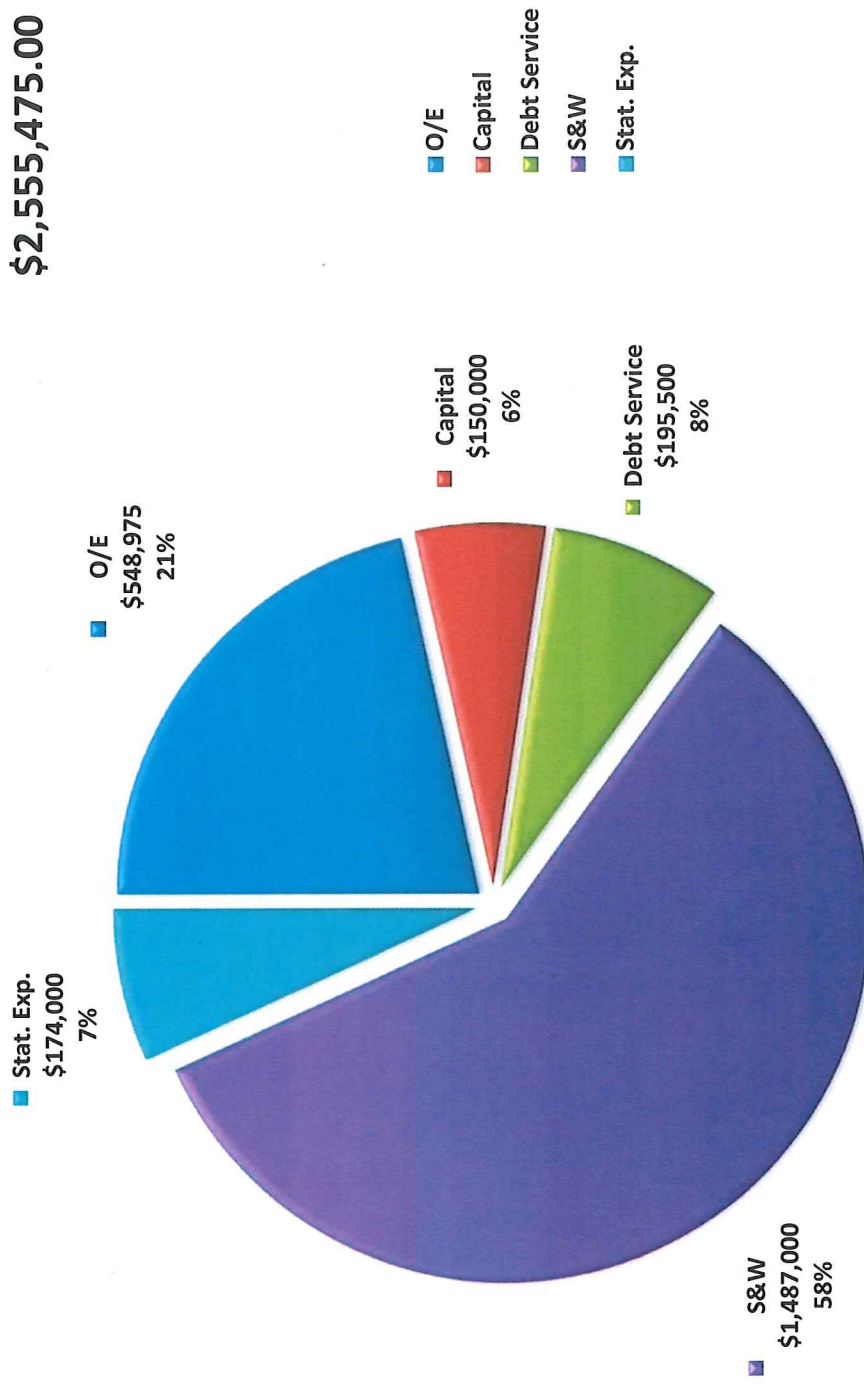
BEACH UTILITY

Budget Code	Dept Name	2018 Other Exps		2017 Other Exps	18 v. 17 Difference	Incr
380	Beach Front (Lifeguards)	\$110,425	10.33%	\$107,500	\$2,925	2.72%
385	Beach Tag Program	\$78,200	7.32%	\$74,800	\$3,400	4.55%
	Beach Tag Office Rent	\$45,000	4.21%	\$45,000	\$0	0.00%
210	Liability Insurance	\$12,000	1.12%	\$12,000	\$0	0.00%
215	Worker's Compensation Insur	\$17,500	1.64%	\$17,500	\$0	0.00%
220	Group Health Insurance	\$8,500	0.80%	\$8,500	\$0	0.00%
135	Audit Services	\$4,500	0.42%	\$4,500	\$0	0.00%
155	Legal Services	\$6,500	0.61%	\$6,500	\$0	0.00%
165	Engineer, Architect & Planning	\$20,500	1.92%	\$20,500	\$0	0.00%
290	Road Repair & Maintenance	\$81,350	7.61%	\$79,350	\$2,000	2.52%
305	Recycling Department	\$14,000	1.31%	\$12,000	\$2,000	16.67%
306	Sanitary Landfill	\$5,500	0.51%	\$5,500	\$0	0.00%
310	Public Buildings & Grounds	\$145,000	13.57%	\$139,500	\$5,500	3.94%
710	Capital Improvement Fund	\$150,000	14.04%	\$100,000	\$50,000	50.00%
730	Debt Service-Reimb Current Fd(old)		0.00%	\$0	\$0	
730	Debt Service-Principal on Bonds	\$140,000	13.10%	\$130,000	\$10,000	7.69%
730	Debt Service-Interest on Bonds	\$49,000	4.59%	\$53,000	(\$4,000)	-7.55%
730	Debt Service-Interest on Notes	\$6,500	0.61%	\$6,000	\$500	8.33%
	Deferred Chrg-Expd without Approp			\$0	\$0	0.00%
	Social Security System	\$114,000	10.67%	\$113,000	\$1,000	0.88%
225	Unemployment Trust	\$20,000	1.87%	\$20,000	\$0	0.00%
	Lifeguard Pension	\$40,000	3.74%	\$40,000	\$0	0.00%
Total O.E.		\$1,068,475	100.00%	\$995,150	\$73,325	7.37%
Grand Total Budget:						
	Total S&W	\$1,487,000	58.19%	\$1,464,425	\$22,575	1.54%
	Total O.E.	\$1,068,475	41.81%	\$995,150	\$73,325	7.37%
		\$2,555,475	100.00%	\$2,459,575	\$95,900	

3.90%

NGY 2/5/18

**CITY OF CAPE MAY
BEACH UTILITY
2018 BUDGET APPROP.
\$2,555,475.00**



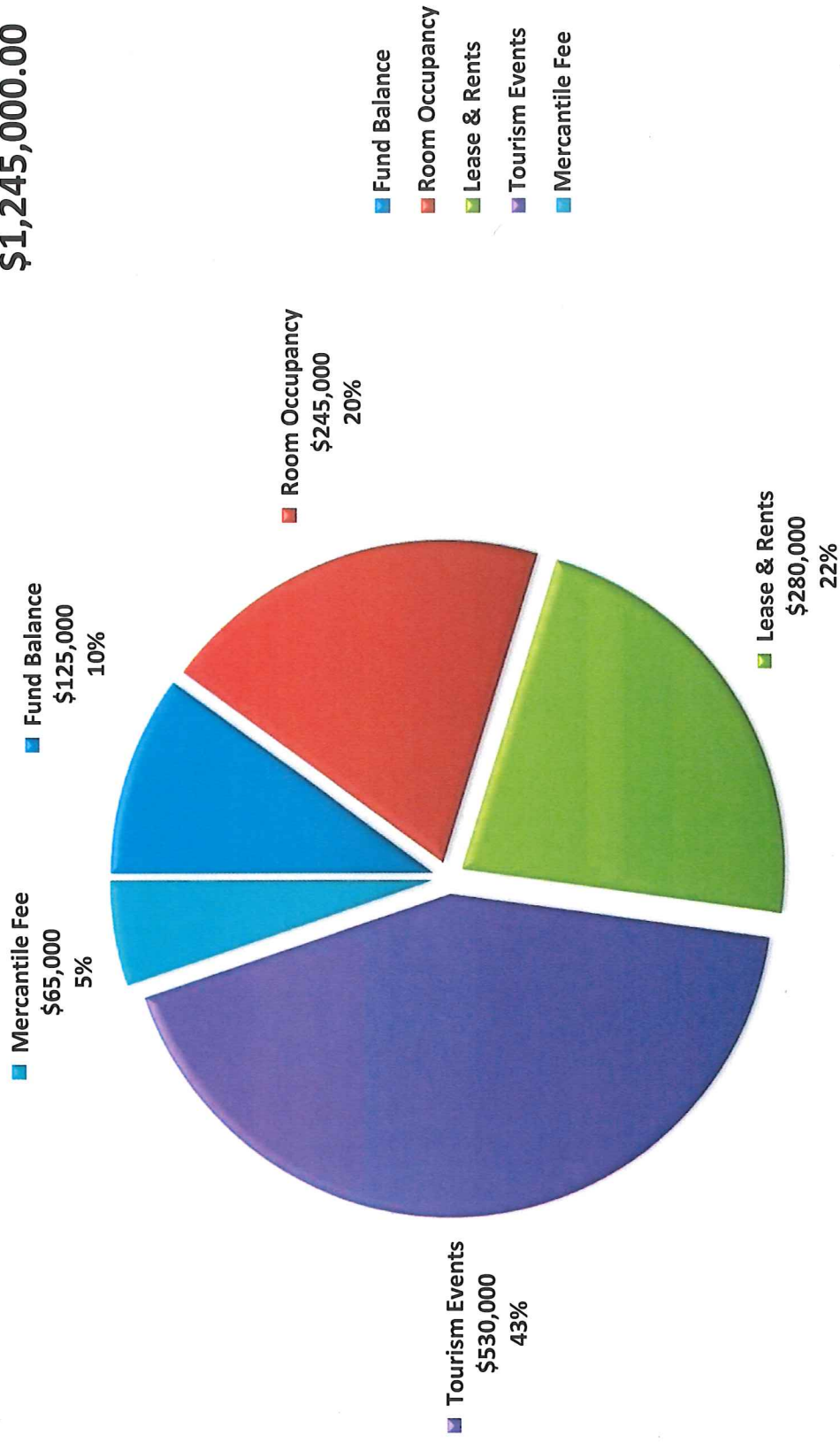
TOURISM UTILITY BUDGET

ANTICIPATED REVENUE:

	<u>2018</u>		<u>2017</u>		<u>Diff</u>
Fund Balance	\$125,000	10.51%	\$100,000	8.41%	\$25,000
Canceled Reserves	\$0	0.00%	\$0	0.00%	\$0
	<u>\$125,000</u>		<u>\$100,000</u>		<u>\$25,000</u>
<u>Misc Rev - Local:</u>					
Room Occupancy Tax (2%)	\$245,000	20.61%	\$225,000	18.92%	\$20,000
Mercantile License Fee	\$65,000	5.47%	\$65,000	5.47%	\$0
Lease & Rent Contracts	\$280,000	23.55%	\$274,000	23.04%	\$6,000
Tourism Fees & Events	\$530,000	44.58%	\$525,000	44.15%	\$5,000
Total General Revenues:	<u>\$1,245,000</u>	<u>104.71%</u>	<u>\$1,189,000</u>	<u>100.00%</u>	<u>\$56,000</u>
					4.71%

NGY 1/22/18

**CITY OF CAPE MAY
TOURISM UTILITY
2018 REVENUE
\$1,245,000.00**



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

2017 ANTICIPATED BUDGET REVENUE: \$1,050,000.00

	<u>Projection</u>	<u>Actual-2017</u>	<u>Diff-Project</u>	<u>Rec'd</u>	<u>Actual-2016</u>	<u>Diff-Actual</u>
Nov-16	\$32,000.00	\$39,758.57	\$7,758.57	1/17/2017	\$32,364.81	\$7,393.76
Dec-16	\$30,000.00	\$47,782.83	\$17,782.83	2/16/2017	\$51,579.62	(\$3,796.79)
Jan-17	\$12,000.00	\$13,508.64	\$1,508.64	3/16/2017	\$18,568.43	(\$5,059.79)
Feb-17	\$15,000.00	\$26,947.67	\$11,947.67	4/17/2017	\$30,806.27	(\$3,858.60)
Mar-17	\$24,000.00	\$28,292.52	\$4,292.52	5/17/2017	\$34,678.19	(\$6,385.67)
Apr-17	\$50,000.00	\$63,311.15	\$13,311.15	6/16/2017	\$53,230.07	\$10,081.08
May-17	\$82,000.00	110,448.30	\$28,448.30	7/17/2017	101,352.07	\$9,096.23
Jun-17	\$130,000.00	\$225,017.67	\$95,017.67	8/17/2017	\$213,563.54	\$11,454.13
Jul-17	\$215,000.00	\$328,485.35	\$113,485.35	9/15/2017	\$338,590.72	(\$10,105.37)
Aug-17	\$245,000.00	\$376,312.86	\$131,312.86	10/17/2017	\$368,958.28	\$7,354.58
Sep-17	\$150,000.00	\$205,543.49	\$55,543.49	11/16/2017	\$192,286.03	\$13,257.46
Oct-17	\$65,000.00	\$88,975.61	\$23,975.61	12/15/2017	\$93,285.39	(\$4,309.78)
	<u>\$1,050,000.00</u>	<u>\$1,554,384.66</u>	<u>\$504,384.66</u>		<u>\$1,529,263.42</u>	<u>\$25,121.24</u>
Current Fund	<u>Budgeted</u>	<u>Received</u>	<u>Excess</u>			
	\$1,050,000.00	\$1,238,778.67	\$188,778.67			
Tourism Utility	<u>\$176,600.00</u>	<u>\$315,605.99</u>	<u>\$139,005.99</u>			
	\$1,226,600.00	\$1,554,384.66	\$327,784.66			

DCS 12/15/2017

TOURISM UTILITY BUDGET

ANTICIPATED REVENUE:	3/21/2017 2017	12/31/2017	Diff
Fund Balance	\$100,000	\$100,000	\$0
Canceled Reserves	\$0	\$0	\$0
	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$0</u>
<u>Misc Rev - Local:</u>			
Room Occupancy Tax (2%)	\$225,000	\$315,606	\$90,606
Mercantile License Fee	\$65,000	\$66,390	\$1,390
Retail Leases	\$124,000	\$141,628	\$17,628
Recreation Programs:			
Camps	\$70,500	\$93,579	\$23,079
Fitness & Exercise	\$18,500	\$30,978	\$12,478
Open Swim Programs	\$0		\$0
Team & League Activities	\$30,000	\$31,631	\$1,631
Roller Skating Program	\$75,000	\$71,980	(\$3,020)
	<u>\$194,000</u>	<u>\$228,168</u>	<u>\$34,168</u>
Art & Craft Shows	\$51,000	\$54,949	\$3,949
Convention Hall:			
Rents - Other	\$50,000	\$46,331	(\$3,669)
Rents - Banquets & Weddings	\$100,000	\$121,225	\$21,225
Events:			
Performing Arts	\$200,000	\$268,652	\$68,652
Ticket Handling & Service Fees	\$20,000	\$21,370	\$1,370
Sponsorships & Advertising	\$60,000	\$14,200	(\$45,800)
	<u>\$430,000</u>	<u>\$471,778</u>	<u>\$41,778</u>
Misc Receipts - Interest on Investments	\$0	\$22,865	\$22,865
Total General Revenues:	<u>\$1,189,000</u>	<u>\$1,401,384</u>	<u>\$212,384</u>

17.86%

NGY 1/22/18

TOURISM UTILITY FUND
Analysis of Fund Balance

	2012	2013	2014	2015	2016	2017
REVENUES:						
Fund Balance Utilized	\$0.00	\$0.00	\$58,500.00	\$75,000.00	\$75,000.00	\$100,000.00
Fund Balance-Capital Fund						
Tourism Rev & Fees	\$968,173.48	\$1,143,601.85	\$1,078,973.73	\$1,147,036.34	\$1,236,514.26	\$1,241,252.45
Other Credits to Income:						
Interest on Investments			\$98.44	\$111.85	\$188.32	\$324.06
MRNA	\$7,142.33	\$1,205.72	\$605.00	\$44,211.00	\$1,424.00	\$22,540.74
Unexpd Bal Approp Res		\$9,769.95	\$110,131.25	\$51,467.39	\$43,150.48	\$112,258.93
Total Income	\$975,315.81	\$1,154,577.52	\$1,248,308.42	\$1,317,826.58	\$1,356,277.06	\$1,476,376.18
EXPENDITURES:						
Operations:						
Salaries & Wages	\$329,785.07	\$298,625.00	\$310,000.00	\$328,000.00	\$374,000.00	\$401,000.00
Other Expenses	\$700,050.00	\$707,104.00	\$757,175.00	\$778,700.00	\$781,100.00	\$788,000.00
Capital Improvements						
Debt Service						
Def Chrg & Stat Expenses		\$4,785.07				
Deficit in Oper Prior Yrs		\$49,734.19				
Less:						
Canceled Appropriations						
Total Expenditures	\$1,029,835.07	\$1,060,248.26	\$1,067,175.00	\$1,106,700.00	\$1,155,100.00	\$1,189,000.00
Excess in Revenue:	(\$54,519.26)	\$94,329.26	\$181,133.42	\$211,126.58	\$201,177.06	\$287,376.18
Oper Deficit to be raised in future budg	\$49,734.19					
Def Chrg to future budgets	\$4,785.07					
Fund Bal - January 1 (Yr)	\$0.00	\$0.00	\$94,329.26	\$216,962.68	\$353,089.26	\$479,266.32
	(\$0.00)	\$94,329.26	\$275,462.68	\$428,089.26	\$554,266.32	\$766,642.50
Decreased by:						
Surplus Used	\$0.00	\$0.00	(\$58,500.00)	(\$75,000.00)	(\$75,000.00)	(\$100,000.00)
Fund Bal - December 31 (Yr)	(\$0.00)	\$94,329.26	\$216,962.68	\$353,089.26	\$479,266.32	\$666,642.50
	Audited	Audited	Audited	Audited	Audited	Estimated NGY 2/5/18

Tourism Utility

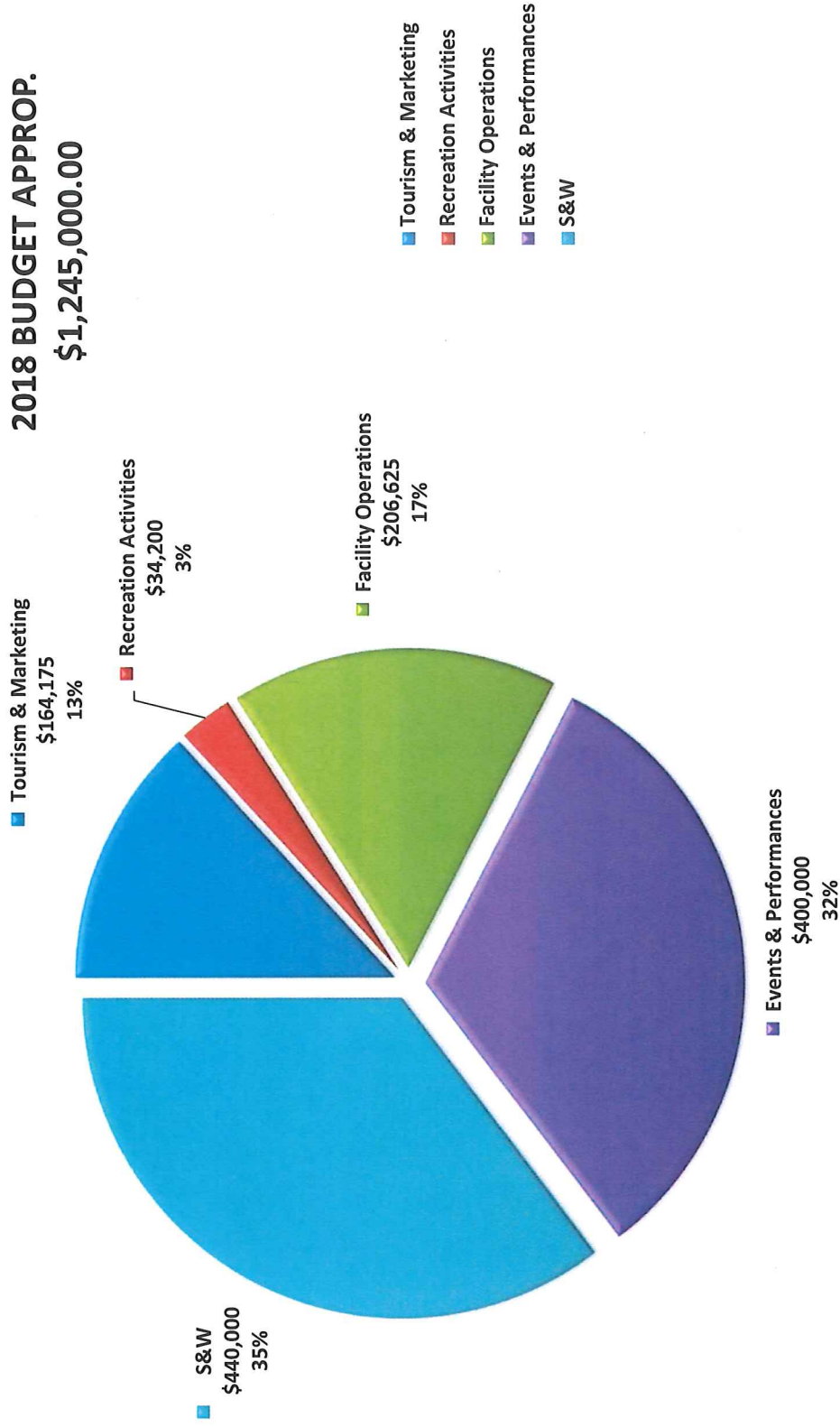
		Sal & Wages 2018	Sal & Wages 2017	18 v 17 Diff
Budget Code	Dept Name			
370	Dept Tourism, Rec, Civic Affrs. Salaries and Wages	<u>\$440,000</u>	<u>\$401,000</u>	<u>\$39,000</u>

TOURISM UTILITY

Budget Code	Dept Name	2018 Other Exps		2017 Other Exps		18 v 17 Diff
370 Tourism & Marketing						
	Office M&S	\$1,800	0.23%	\$1,500	0.19%	\$300
	Postage	\$2,500	0.32%	\$500	0.06%	\$2,000
	Dues & Memberships	\$5,100	0.65%	\$5,700	0.72%	(\$600)
	Advertising/Promotions	\$78,000	9.90%	\$75,000	9.52%	\$3,000
	Printing	\$10,000	1.27%	\$60,000	7.61%	(\$50,000)
	Trolley (summer)	\$6,000	0.76%	\$6,000	0.76%	\$0
	Travel & Reimb Exps	\$5,000	0.63%	\$5,000	0.63%	\$0
	Travel Shows (joint)	\$15,000	1.90%	\$15,000	1.90%	\$0
	Ticketing System	\$20,000	2.54%	\$15,000	1.90%	\$5,000
	Website update	\$2,600	0.33%	\$5,000	0.63%	(\$2,400)
	Other Expenses	\$5,000	0.63%	\$8,000	1.02%	(\$3,000)
	Professional Consultants	\$13,175	1.67%	\$5,000	0.63%	\$8,175
		\$164,175	20.29%	\$201,700	25.34%	(\$37,525)
200 Recreation Activities						
	Swim Pool Rent	\$5,000	0.63%	\$4,600	0.58%	\$400
	Pelican Place Rent	\$3,000	0.38%	\$3,000	0.38%	\$0
	Bus Trans Fees	\$3,000	0.38%	\$2,700	0.34%	\$300
	Trophies & Awards	\$1,000	0.13%	\$1,000	0.13%	\$0
	Camp Supplies	\$2,500	0.32%	\$2,000	0.25%	\$500
	Roller Skating Supplies	\$13,200	1.68%	\$9,000	1.14%	\$4,200
	League officials & maint exp	\$3,500	0.44%	\$3,500	0.44%	\$0
	Rec Program Advertising	\$1,000	0.13%	\$500	0.06%	\$500
	Other Expenses	\$2,000	0.25%	\$1,900	0.24%	\$100
		\$34,200	4.34%	\$28,200	3.58%	\$6,000
310 Facility Operations & Exps						
	Utilities (electric)	\$90,000	11.42%	\$80,000	10.15%	\$10,000
	Utilities (gas)	\$30,000	3.81%	\$28,000	3.55%	\$2,000
	Phone	\$900	0.11%	\$900	0.11%	\$0
	Fiber Optic/ WiFi Service	\$20,000	2.54%	\$18,750	2.38%	\$1,250
	Cleaning & Maint Costs	\$65,725	8.34%	\$45,450	5.77%	\$20,275
		\$206,625	26.22%	\$173,100	21.97%	\$33,525
370 Event & Performance Costs						
		\$400,000	50.76%	\$385,000	48.86%	\$15,000
Deferred Charges:						
	Overexpenditure	\$0	0.00%	\$0	0.00%	\$0
Prior Year Deficit						
		\$0	0.00%	\$0	0.00%	\$0
Total O.E.						
		\$805,000	101.61%	\$788,000	99.75%	\$17,000
Grand Total Budget:						
	Total S&W	\$440,000	37.01%	\$401,000	33.73%	\$39,000
	Total O.E.	\$805,000	67.70%	\$788,000	66.27%	\$17,000
		\$1,245,000	104.71%	\$1,189,000	100.00%	\$56,000
Revenue						
		\$1,245,000		\$1,189,000		5.06%
Balanced/(Over-budget)						
		\$0		\$0		

DCS 2/5/18

**CITY OF CAPE MAY
TOURISM UTILITY
2018 BUDGET APPROP.
\$1,245,000.00**



CITY OF CAPE MAY 2018 BUDGET

CURRENT FUND	\$18,460,795
BEACH UTILITY	\$2,555,475
TOURISM UTILITY	\$1,245,000
WATER-SEWER UTILITY	\$7,098,314
	<hr/>
	<u>\$29,359,584</u>

Neil Young, City Manager
February 6, 2018