

# Sea Isle City 2006 Municipal Budget

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## SICTA MUNICIPAL BUDGET REPORTS

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One of SICTA's purposes is to promote openness in local government. One step towards achieving that goal is to provide you, the taxpayer, with a clear informed view of Sea Isle City finances. These reports expand on our efforts by providing historical revenues and appropriations for Sea Isle City as well as for some neighboring cities. We have assembled the information in a way which we hope enlightens the taxpayer, invites constructive discussion and spurs continuous improvement for our town.

This is an initial attempt at a large effort and is bound to suffer through the pains of a learning curve. We invite and encourage feedback from Sea Isle City taxpayers and municipal government, as well as from those in our neighboring cities. By working together, we can make this a more meaningful and useful product.

The majority of this information was assembled from the Municipal Budget Packages that are required by the State of New Jersey. The State promulgates a set of uniform Flexible Chart of Account (FCOA) Codes which classify the nature of every revenue or appropriation, along with text descriptions. As examples, each city assigns the same code to revenues from Liquor License Fees, or to appropriations for the local Zoning Board. These codes were developed to promote uniformity in financial reporting among municipalities and across budget periods.

## SICTA MUNICIPAL BUDGET REPORTS

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Our internet searches revealed other publicly available information, some of which is included in these reports. Some NJ municipalities websites provided a version of their budget package information. Stone Harbor has a summary presentation, which we found very helpful as we undertook this project. Additionally, we have found information on city debt ratios. In our appendices, we have listed a number of links which the reader may find useful. The links include:

- Glossary List
- FCOA Code List
- Cape May County Planning Dept DataBook
- Debt Sheet from State of NJ Website

You will also find a link to the NJ Local Government Budget Review which contains the results of past Process Reviews. While this program was discontinued a number of years ago, we believe many ideas regarding best practices can be gleaned from these reports.

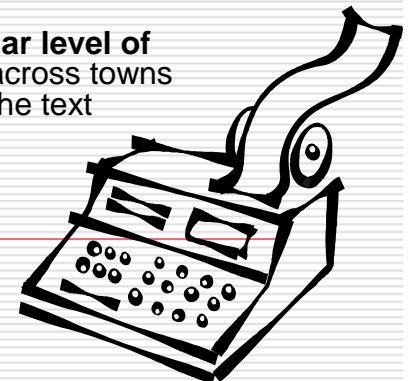
We are hopeful that the comparisons provided will draw attention to potential improvement opportunities. This is not necessarily a zero-sum game. If we all can use this process to surface best practices or highlight issues that help our community, then our efforts will have been worthwhile.



## What is the Flexible Chart of Accounts (FCOA)?

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- This is a standard system of accounts developed by Rutgers University Center for Government Services, in response to a lack of **uniformity in financial reporting among municipal entities**. NJ municipalities are required to provide a budget document using these codes.
- The FCOA codes, at the 2- digit codes level, were the basis for our **Summary Level categories for both Revenue and Appropriations**. This should provide some comfort that there is a reasonable amount of uniformity in our comparisons across cities.
- At the **Intermediate Level**, we continued to rely on the FCOA code at the next 3-digit level, but an **element of judgment** entered into which codes to combine.
- The last 2 digits of the FCOA code identify whether an expense is **Salary & Wage** or **Other Expense**. When these positions are left blank, it is understood that the Appropriation may be a combination of Salary & Wage and Other Expense.
- We have captured every item in the Municipal Budget Package, which is at a more **granular level of entry** than the Intermediate Level we have used in our exhibits. However, a comparison across towns at the granular level runs the risk of being inappropriate, since it necessitates reliance on the text description of the revenue and appropriation items.



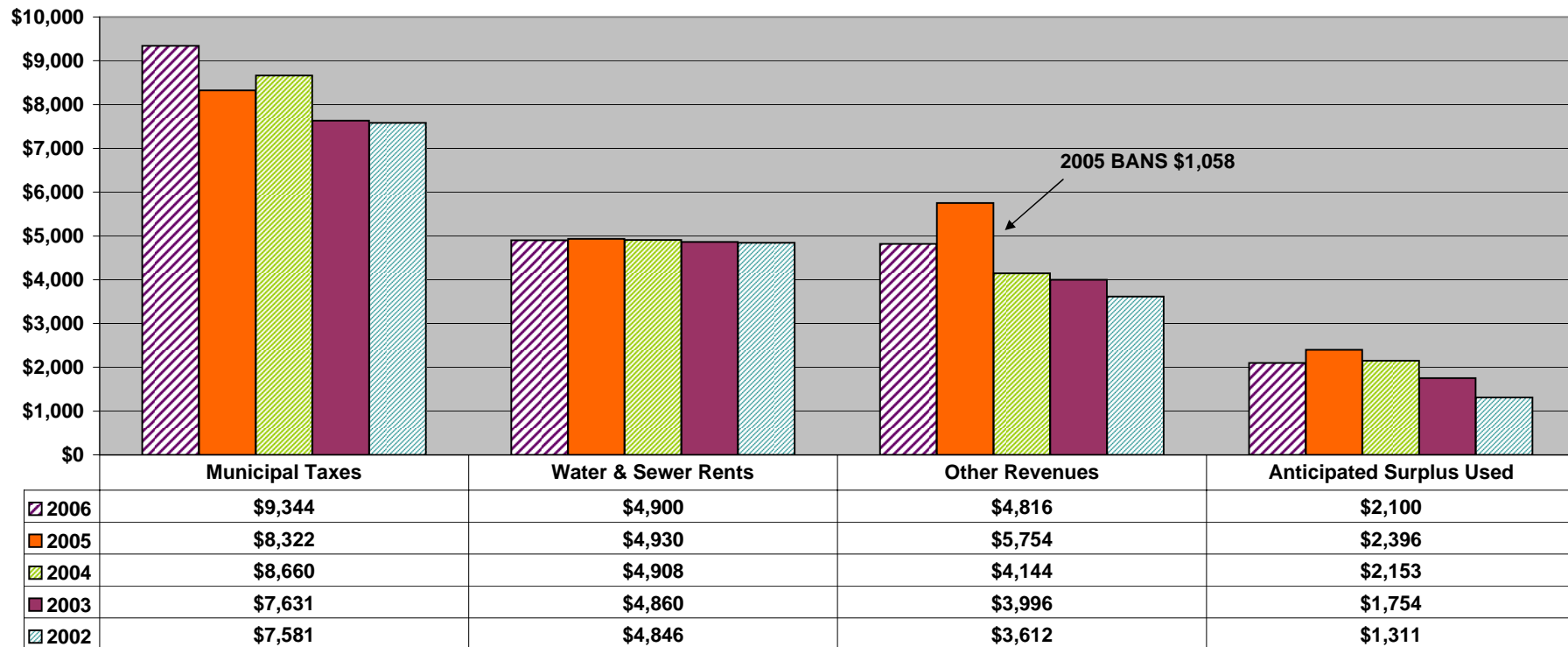
# Sea Isle City Budget Comparisons by Year

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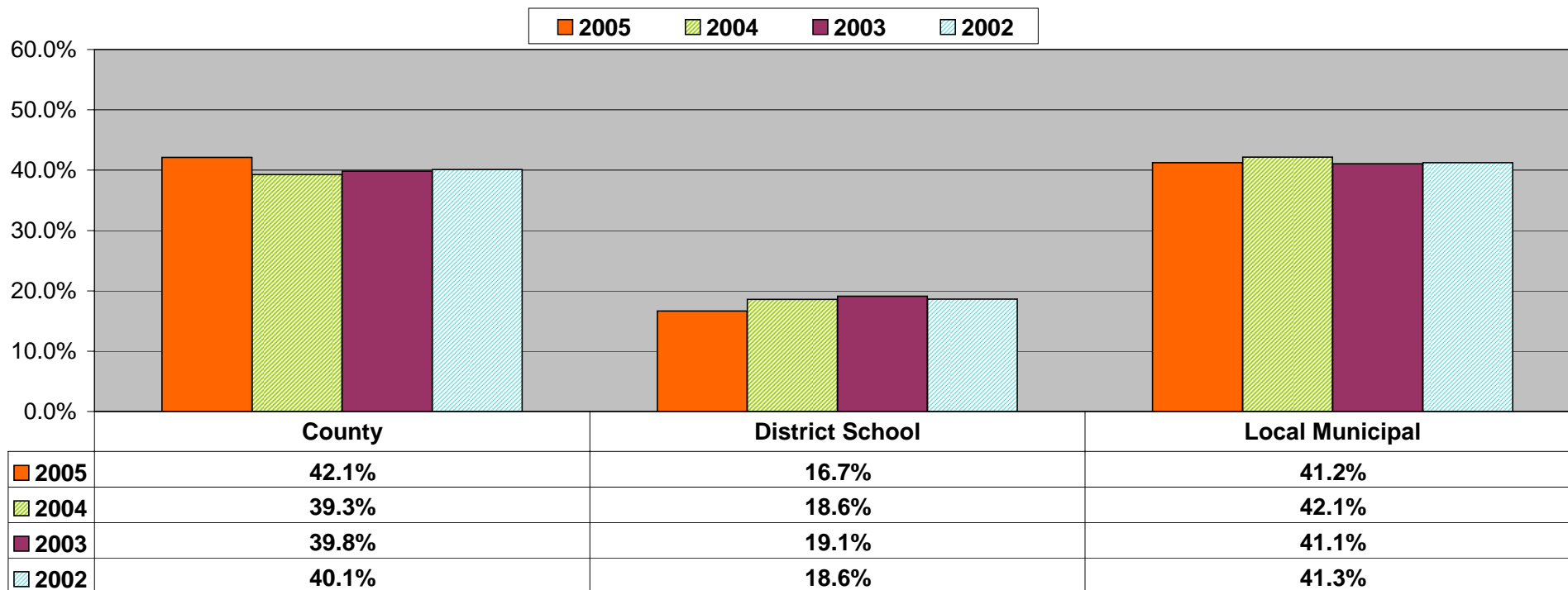
**Sea Isle City - Revenues by Year (\$000)**

2006 2005 2004 2003 2002



Sea Isle City - Total Revenues (\$000)					
	2006	06/05	05/04	04/03	03/02
Municipal Taxes	\$9,344	12%	-4%	13%	1%
Water & Sewer Rents	\$4,900	-1%	0%	1%	0%
Other Revenues	\$4,816	-16%	39%	4%	11%
Anticipated Surplus Used	\$2,100	-12%	11%	23%	34%
<b>Total Revenues</b>	<b>\$21,160</b>	<b>-1%</b>	<b>8%</b>	<b>9%</b>	<b>5%</b>
Excluding Surplus Used, BANS	\$19,060	6%	1%	7%	3%

**Sea Isle City - Property Tax Components by Year**



<b>Sea Isle City - Total Property Tax Rates per \$100</b>			
<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
0.570	0.560	1.690	1.680



# Sea Isle City - Municipal Taxes by Year



Report #200YMT

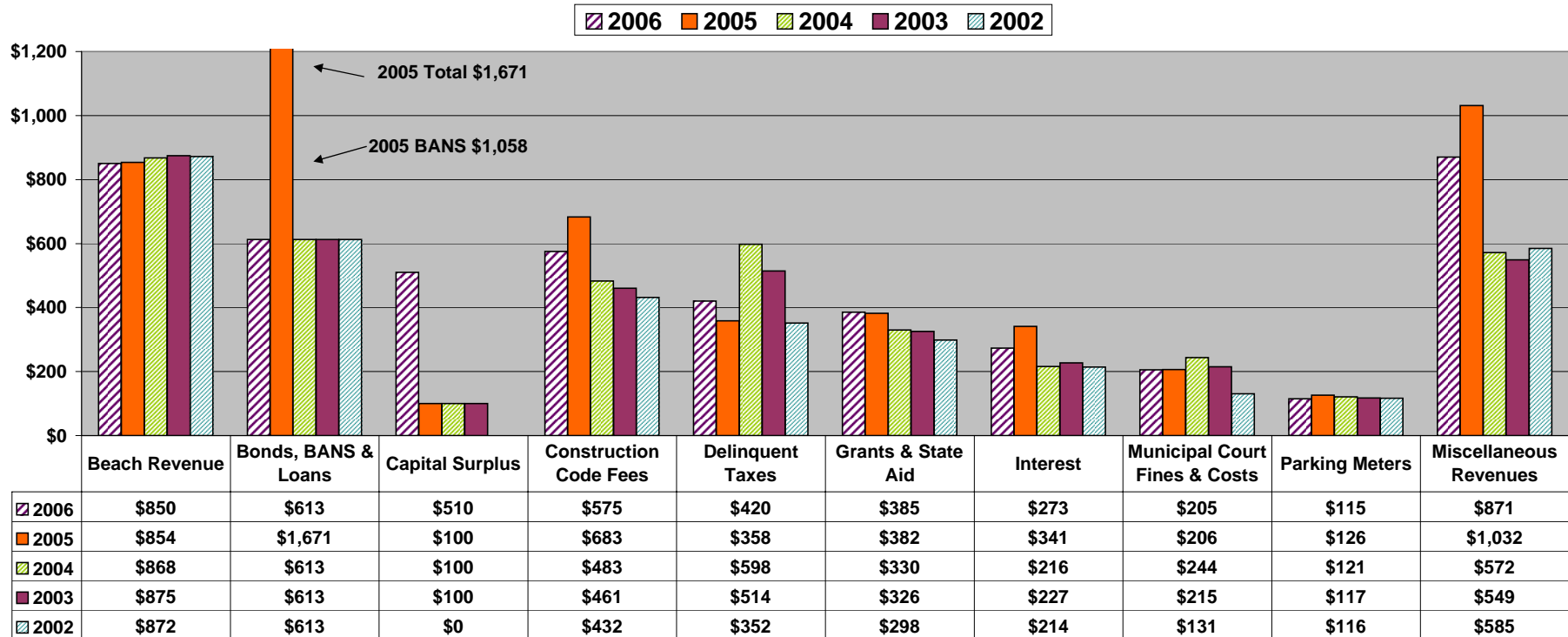
	<u>2006</u>	<u>Chg</u>	<u>2005</u>	<u>Chg</u>	<u>2004*</u>	<u>Chg</u>	<u>2003</u>	<u>Chg</u>	<u>2002</u>
Municipal Taxes (\$000)	\$9,344	12%	\$8,322	-4%	\$8,660	13%	\$7,631	1%	\$7,581
Local Municipal Tax Rate**	0.263	12%	0.235	0%	0.236	-66%	0.694	0%	0.693
Net Taxable Value (\$000)	\$3,554,491	2%	\$3,498,257	1%	\$3,447,162	220%	\$1,077,482	3%	\$1,047,251

*Sources: SIC Municipal Budgets & Cape May County Abstract of Ratables*

\* Townwide reassessment performed for 2004

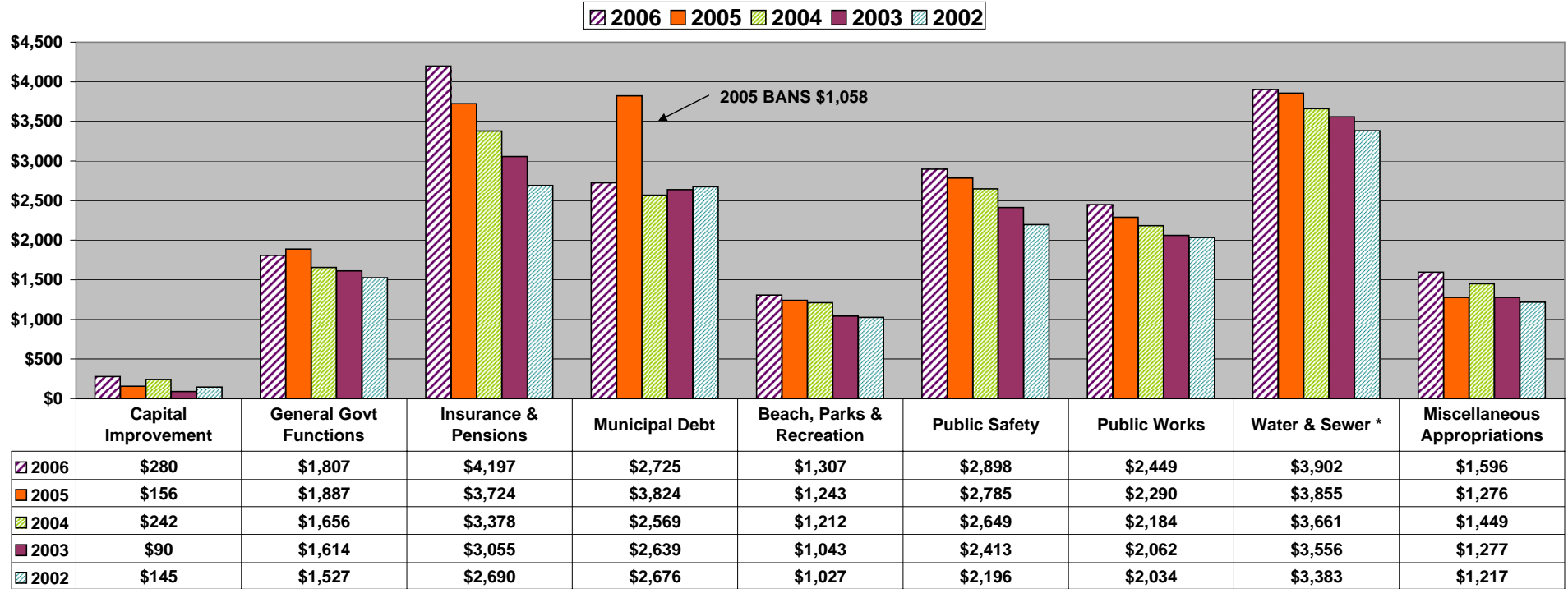
\*\* 2006 Tax Rate based on 2/14/2006 Commissioners Meeting

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



Sea Isle City - Other Revenues (\$000)					
	2006	06/05	05/04	04/03	03/02
Beach Revenue	\$850	0%	-2%	-1%	0%
Bonds, BANS & Loans	\$613	-63%	173%	0%	0%
Capital Surplus	\$510	410%	0%	0%	0%
Construction Code Fees	\$575	-16%	42%	5%	7%
Delinquent Taxes	\$420	17%	-40%	16%	46%
Grants & State Aid	\$385	1%	16%	1%	9%
Interest	\$273	-20%	58%	-5%	6%
Municipal Court Fines & Costs	\$205	0%	-15%	14%	64%
Parking Meters	\$115	-9%	4%	3%	1%
Miscellaneous Revenues	\$871	-16%	80%	4%	-6%
Other Revenues	\$4,816	-16%	39%	4%	11%
Excluding BANS	\$4,816	3%	13%	4%	11%

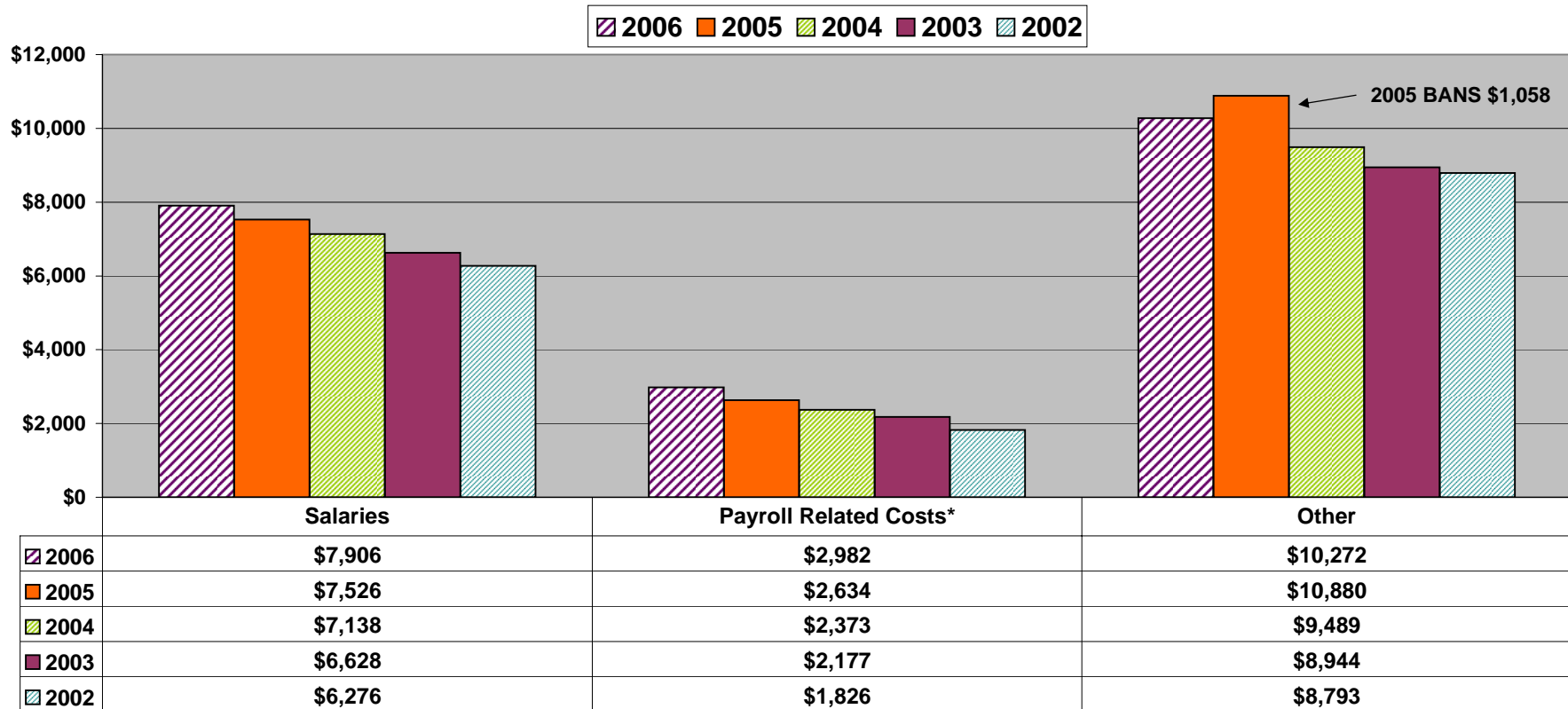
**Sea Isle City - Total Appropriations by Year (\$000)**



Sea Isle City - Total Appropriations (\$000)					
	2006	06/05	05/04	04/03	03/02
Capital Improvement	\$280	79%	-36%	169%	-38%
General Govt Functions	\$1,807	-4%	14%	3%	6%
Insurance & Pensions	\$4,197	13%	10%	11%	14%
Municipal Debt	\$2,725	-29%	49%	-3%	-1%
Beach, Parks & Recreation	\$1,307	5%	3%	16%	2%
Public Safety	\$2,898	4%	5%	10%	10%
Public Works	\$2,449	7%	5%	6%	1%
Water & Sewer *	\$3,902	1%	5%	3%	5%
<b>Miscellaneous Appropriations</b>	<b>\$1,596</b>	<b>25%</b>	<b>-12%</b>	<b>13%</b>	<b>5%</b>
<b>Total Appropriations</b>	<b>\$21,160</b>	<b>1%</b>	<b>11%</b>	<b>7%</b>	<b>5%</b>
Excluding BANS	\$21,160	6%	5%	7%	5%

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

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



Sea Isle City - Total Appropriations (\$000)					
	2006	06/05	05/04	04/03	03/02
Salaries	\$7,906	5%	5%	8%	6%
Payroll Related Costs*	\$2,982	13%	11%	9%	19%
Other	\$10,272	-6%	15%	6%	2%
<b>Total Appropriations</b>	<b>\$21,160</b>	<b>1%</b>	<b>11%</b>	<b>7%</b>	<b>5%</b>
Excluding BANS	\$21,160	6%	5%	7%	5%

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

2005 Sea Isle City Salaries

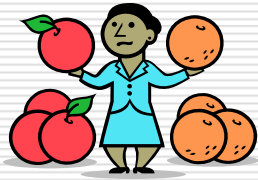
First	Last	Department	Annual Base Salaries							Salaries Reported on W2's						
			1/1/2005			12/31/2005			2005 Increase		2004		2005		2005 Increase	
			Counts	Salary	Average	Counts	Salary	Average	\$	%	Salary	Average	Salary	Average	\$	%
William	Kennedy	Police Chief		\$105,964		\$105,964		\$0	0.0%	\$103,443		\$132,049		\$28,606	27.7%	
James	Terruso	Comptroller		\$104,615		\$104,615		\$0	0.0%	\$101,514		\$104,615		\$3,101	3.1%	
Robert	Bowman	Cd Enf Off/Cnst Off/Zoning Off		\$87,401		\$87,401		\$0	0.0%	\$85,037		\$88,202		\$3,165	3.7%	
Robert	Mckeefery Jr	Asst Public Works Supt		\$86,546		\$86,546		\$0	0.0%	\$84,498		\$87,746		\$3,248	3.8%	
Daniel	Campbell	Supervising Mechanic		\$85,716		\$85,716		\$0	0.0%	\$83,699		\$86,916		\$3,218	3.8%	
Lewis	Steelman Jr	Asst Public Works Supt		\$84,543		\$87,943	\$3,400	4.0%	\$82,569		\$87,391		\$4,821	5.8%		
Theresa	Tighe	Municipal Clerk		\$80,381		\$80,381		\$0	0.0%	\$77,543		\$80,381		\$2,838	3.7%	
Thomas	D'Intino	Police Sergeant		\$79,706		\$79,045	-\$661	-0.8%	\$87,634		\$90,212		\$2,579	2.9%		
Dennis	Felsing Sr	Police Sergeant		\$77,682		\$77,682		\$0	0.0%	\$96,395		\$99,693		\$3,298	3.4%	
Michael	Jargowsky	Police Sergeant		\$77,417		\$77,417		\$0	0.0%	\$84,671		\$86,051		\$1,380	1.6%	
Rosemary	Milano	Police Sergeant		\$75,704		\$75,704		\$0	0.0%	\$80,644		\$92,606		\$11,962	14.8%	
Michael	Cook	Police Sergeant		\$75,324		\$81,840	\$6,516	8.7%	\$83,866		\$89,736		\$5,870	7.0%		
John	Manganaro	Municipal Department Head		\$75,000		\$80,000	\$5,000	6.7%	\$0		\$74,315		\$74,315			
1/1/2005 Base Salaries \$75K+ (listed above)			13	\$1,095,999	\$84,308	13	\$1,110,254	\$85,404	\$14,255	1.3%	\$1,051,512	\$80,886	\$1,199,914	\$92,301	\$148,402	14.1%
1/1/2005 Base Salaries \$50-\$75K			37	\$2,238,119	\$60,490	37	\$2,292,062	\$61,948	\$53,943	2.4%	\$2,397,845	\$64,807	\$2,579,105	\$69,706	\$181,261	7.6%
1/1/2005 Base Salaries \$25-\$50K			47	\$1,771,756	\$37,697	47	\$1,843,939	\$39,233	\$72,183	4.1%	\$1,802,106	\$38,343	\$1,933,474	\$41,138	\$131,368	7.3%
1/1/2005 Base Salaries \$0-\$50K			28	\$341,956	\$12,213	28	\$402,761	\$14,384	\$60,805	17.8%	\$305,233	\$10,901	\$414,314	\$14,797	\$109,080	35.7%
Subtotal Continuous Individuals			125	\$5,447,830	\$43,583	125	\$5,649,017	\$45,192	\$201,187	3.7%	\$5,556,696	\$44,454	\$6,126,807	\$49,014	\$570,111	10.3%
New Individuals			0	\$0	\$0	12	\$282,133	\$23,511	\$282,133		\$40,928	\$3,411	\$183,859	\$15,322	\$142,931	
Vacated Individuals			8	\$361,339	\$45,167	0	\$0	\$0	-\$361,339		\$356,698	\$44,587	\$215,557	\$26,945	-\$141,141	
Total Identified Individuals			133	\$5,809,169	\$43,678	137	\$5,931,149	\$43,293	\$121,980	2.1%	\$5,954,323	\$44,769	\$6,526,223	\$47,637	\$571,901	9.6%
No Base Salaries Identified (14 Individuals)											\$343,271		\$100,684	-\$242,587	-70.7%	
Water & Sewer Salaries											\$901,110		\$959,333	\$58,223	6.5%	
Total Salaries											\$7,198,704		\$7,586,240	\$387,537	5.4%	

Note: Annual salary increases are scheduled to take place early in 2006. 83 of the 137 above individuals did not show any base salary increases.

# Sea Isle City Budget Comparisons by City

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## How to make Apples to Apples Comparisons between Cities?

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### Appropriations per Housing Unit?



### Appropriations per Square Mile?

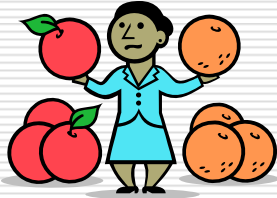


### Appropriations per Capita...Full Time or Seasonal?



or





## How to make Apples to Apples Comparisons between Cities?

We looked at various measures for our comparisons. Here are the overall 2006 appropriations, with averages based on four different measures:

	<u>Sea Isle</u>	<u>Avalon</u>	<u>Stone Harbor</u>	<u>North Wildwood</u>
2006 Appropriations (\$000)	\$21,160	\$23,894	\$12,628	\$20,811
Average Per Housing Unit	\$3,195	\$4,524	\$3,684	\$2,808
Average Per Square Mile	\$9,200,023	\$5,194,255	\$7,892,392	\$12,241,791
Average Per Full Time Population	\$7,170	\$10,841	\$10,756	\$4,092
Average Per Summertime Population	\$572	\$790	\$697	\$407

There are no perfect measures, but as pointed out by NJ's Local Government Budget Review Program,

*“benchmarking is an extremely powerful process for improving performance.”*

We opted for the Summertime Population as a reasonable measure for our comparison reports.



## 2006 Municipal Budgets by City



Report #100C

	<u>Sea Isle City</u>	<u>Avalon</u>	<u>Stone Harbor</u>	<u>North Wildwood</u>
<b>Budgets (\$000)</b>				
Current Fund Budget	\$15,110	\$17,924	\$10,222	\$20,811
Water & Sewer Utility Fund Budget	\$6,051	\$5,130	\$2,406	
Beach Utility Fund Budget		\$1,094		
Interfund Eliminations		(\$254)		
<b>Total Appropriations</b>	<b>\$21,160</b>	<b>\$23,894</b>	<b>\$12,628</b>	<b>\$20,811</b>

<b>Available Measures</b>				
<b>Houses *</b>	6,622	5,281	3,428	7,411
- Average Appropriations	\$3,195	\$4,524	\$3,684	\$2,808
<b>Square Miles *</b>	2.3	4.6	1.6	1.7
- Average Appropriations	\$9,200,023	\$5,194,255	\$7,892,392	\$12,241,791
<b>Full-Time Population *</b>	2,951	2,204	1,174	5,086
- Average Appropriations	\$7,170	\$10,841	\$10,756	\$4,092
<b>Summer Population *</b>	37,002	30,229	18,106	51,173
- Average Appropriations	\$572	\$790	\$697	\$407

<b>Average Appropriations per Summer Population</b>				
Current Fund Budget	\$408.34	\$592.93	\$564.54	\$406.68
Water & Sewer Utility Fund Budget	\$163.52	\$169.70	\$132.90	
Beach Utility Fund Budget		\$36.20		
Interfund Eliminations		(\$8.42)		
<b>Total Appropriations</b>	<b>\$571.86</b>	<b>\$790.42</b>	<b>\$697.44</b>	<b>\$406.68</b>

\* Cape May County Planning Dept DataBook

## Unappropriated Surplus by City & Year

	<u>2006</u> (\$000)	<u>2005</u> (\$000)	<u>2004</u> (\$000)	<u>2003</u> (\$000)
<b><u>Sea Isle City</u></b>				
Surplus Available	\$2,190	\$2,975	\$3,222	\$3,311
Anticipated Surplus Used	<u>(\$1,650)</u>	<u>(\$1,650)</u>	<u>(\$1,600)</u>	<u>(\$1,500)</u>
Unappropriated Surplus	\$540	\$1,325	\$1,622	\$1,811
Total Appropriations - Current Fund	\$15,110	\$14,865	\$13,328	\$12,295
<b>Unappropriated Surplus to Appropriations</b>	<b>4%</b>	<b>9%</b>	<b>12%</b>	<b>15%</b>
<b><u>Avalon</u></b>				
Surplus Available	\$4,324	\$4,045	\$2,462	\$4,036
Anticipated Surplus Used	<u>(\$2,600)</u>	<u>(\$2,504)</u>	<u>(\$1,807)</u>	<u>(\$2,117)</u>
Unappropriated Surplus	\$1,724	\$1,541	\$655	\$1,919
Total Appropriations - Current Fund	\$17,924	\$16,428	\$14,589	\$12,985
<b>Unappropriated Surplus to Appropriations</b>	<b>10%</b>	<b>9%</b>	<b>4%</b>	<b>15%</b>
<b><u>Stone Harbor</u></b>				
Surplus Available	\$1,780	\$1,601	\$2,076	\$2,380
Anticipated Surplus Used	<u>(\$819)</u>	<u>(\$794)</u>	<u>(\$1,282)</u>	<u>(\$1,308)</u>
Unappropriated Surplus	\$961	\$807	\$794	\$1,072
Total Appropriations - Current Fund	\$10,222	\$9,578	\$8,674	\$8,626
<b>Unappropriated Surplus to Appropriations</b>	<b>9%</b>	<b>8%</b>	<b>9%</b>	<b>12%</b>
<b><u>North Wildwood</u></b>				
Surplus Available	\$3,104	\$4,051	\$3,617	\$2,144
Anticipated Surplus Used	<u>(\$1,800)</u>	<u>(\$2,800)</u>	<u>(\$2,000)</u>	<u>(\$1,684)</u>
Unappropriated Surplus	\$1,304	\$1,251	\$1,617	\$460
Total Appropriations - Current Fund	\$20,811	\$19,097	\$17,558	\$17,026
<b>Unappropriated Surplus to Appropriations</b>	<b>6%</b>	<b>7%</b>	<b>9%</b>	<b>3%</b>

## Capital & Debt by City

### 2006 CAPITAL PLANS (\$ millions)

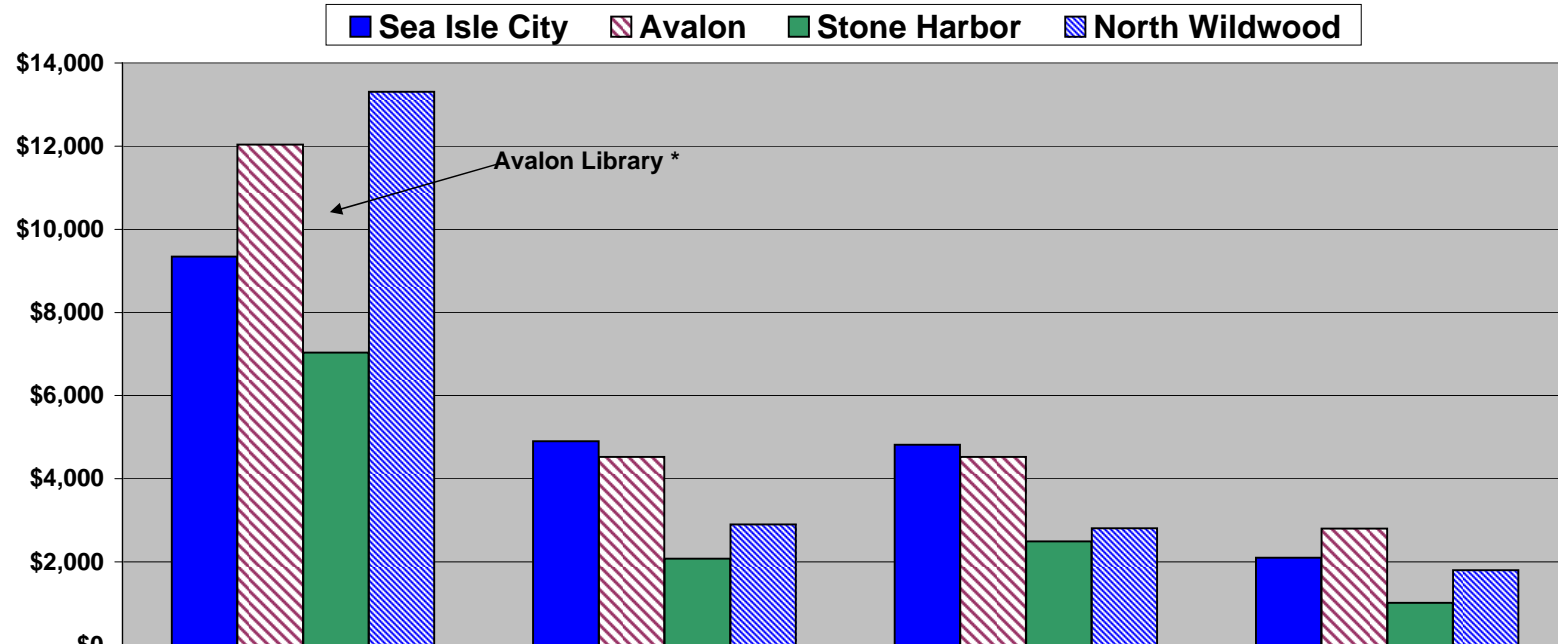
	<u>SIC</u>	<u>AV</u>	<u>SH</u>	<u>NW</u>
Purchase Vehicles & Equipment	\$0.5	\$0.9	\$2.9	\$3.3
Streets, Parking Lots & Sidewalk Improvements	\$0.5	\$2.8	\$4.7	\$10.1
Water/Sewer Utility		\$3.4	\$5.7	
Beach Bulkhead Repair/Sand Replacement	\$2.0	\$0.7		\$0.1
Back Bay Dredging		\$1.0		
Public Buildings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

### 2004 DEBT STATEMENT (\$ millions)

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

<b>NOTE: 2006 APPROPRIATIONS</b>	<b>\$21.2</b>	<b>\$23.9</b>	<b>\$12.6</b>	<b>\$20.8</b>
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**2006 Revenues by City (\$000)**



	Municipal Taxes	Water & Sewer Rents	Other Revenues	Anticipated Surplus Used
■ Sea Isle City	\$9,344	\$4,900	\$4,816	\$2,100
▨ Avalon	\$12,039	\$4,525	\$4,525	\$2,805
■ Stone Harbor	\$7,038	\$2,075	\$2,496	\$1,019
▨ North Wildwood	\$13,305	\$2,900	\$2,806	\$1,800

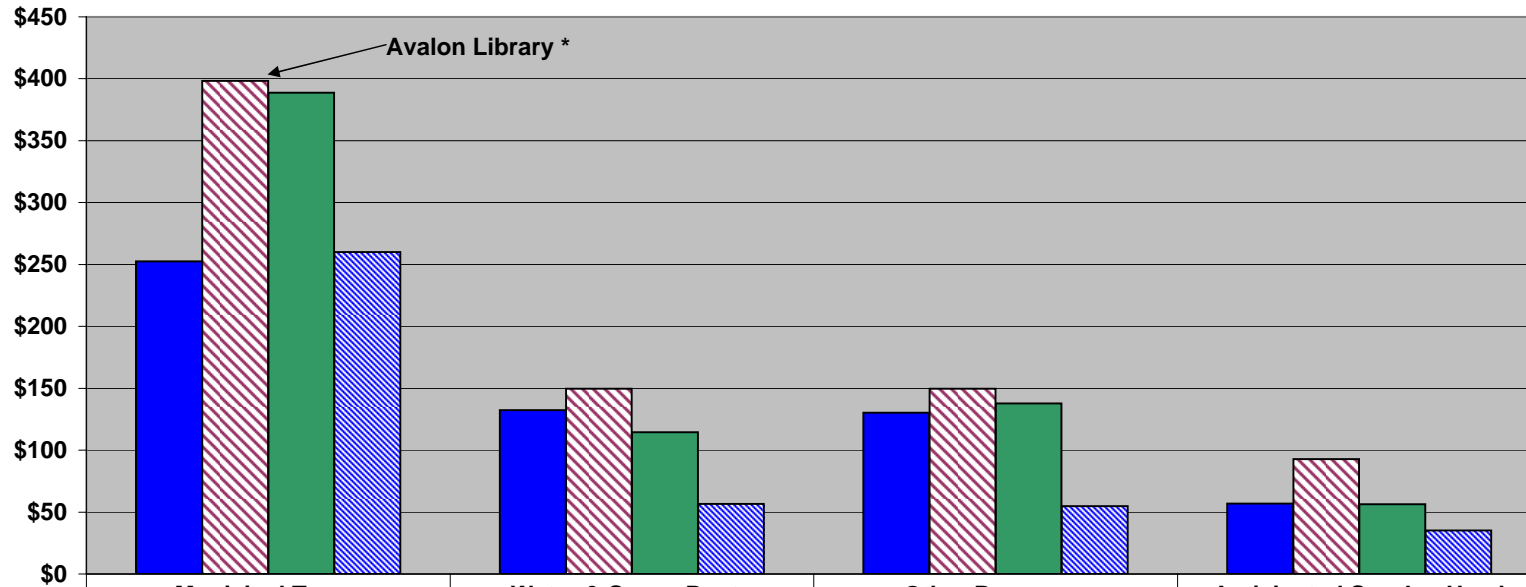
**2006 Total Revenues (\$000)**

<u>Sea Isle City</u>	<u>Avalon</u>	<u>Stone Harbor</u>	<u>North Wildwood</u>
\$21,160	\$23,894	\$12,628	\$20,811

\* Avalon supports municipal library costs of \$2,029 thru municipal taxes. All other cities participate in county library system.

**2006 Revenues by City per Summertime Population**

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



	Municipal Taxes	Water & Sewer Rents	Other Revenues	Anticipated Surplus Used
■ Sea Isle City	\$252.52	\$132.43	\$130.17	\$56.75
▨ Avalon	\$398.26	\$149.69	\$149.69	\$92.79
■ Stone Harbor	\$388.72	\$114.60	\$137.84	\$56.28
▨ North Wildwood	\$260.00	\$56.67	\$54.84	\$35.17

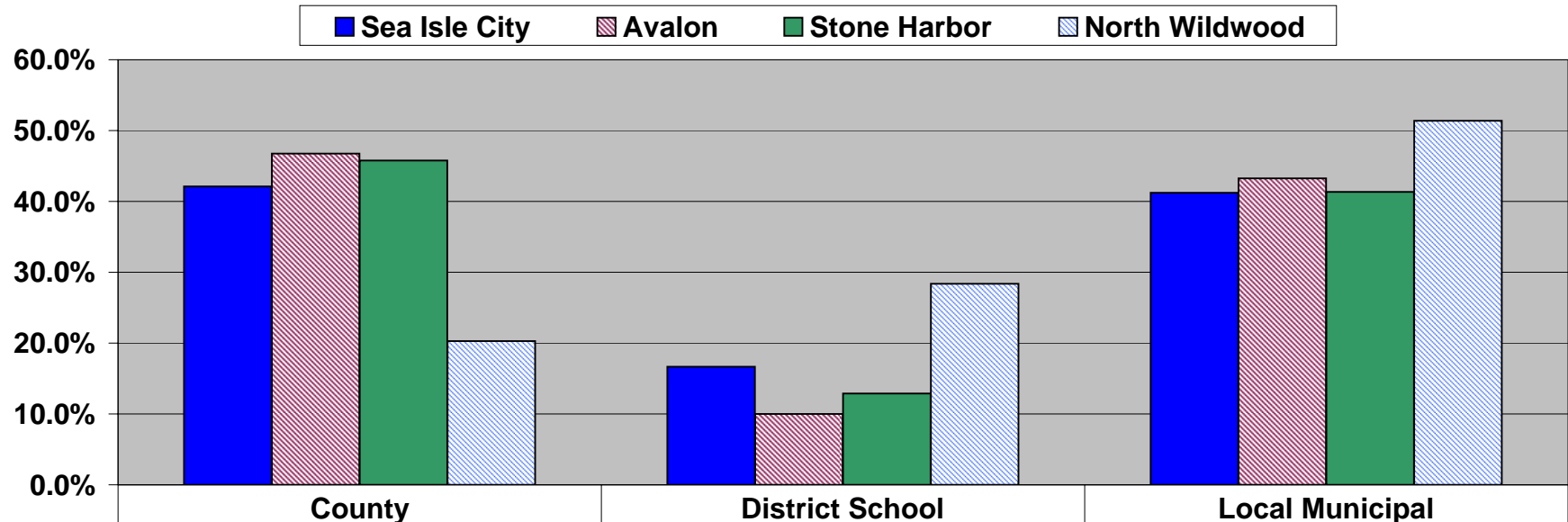
**2006 Total Revenues by City per Summertime Population**

Sea Isle City	Avalon	Stone Harbor	North Wildwood
\$571.86	\$790.42	\$697.44	\$406.68

\* Avalon supports municipal library costs of \$67.11 thru municipal taxes. All other cities participate in county library system.

Note: 2006 tax rates not yet available.

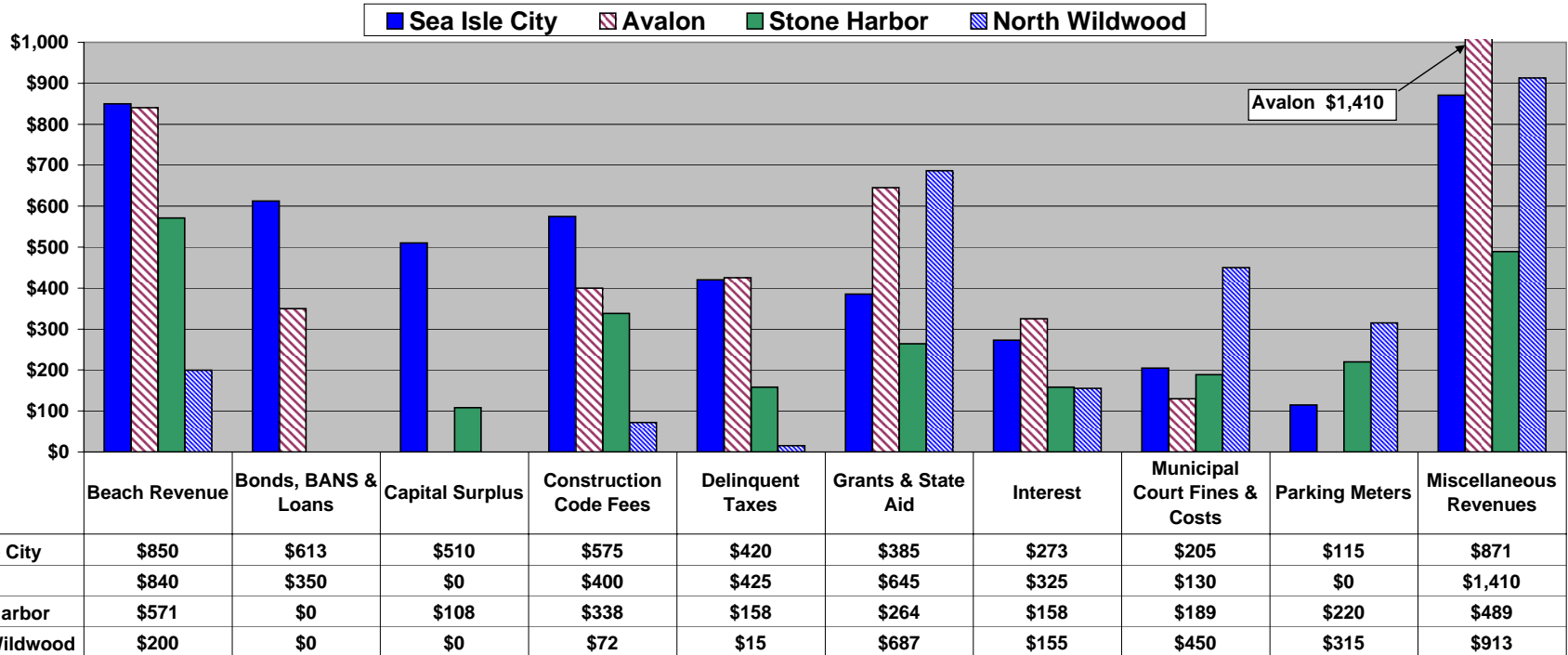
**2005 Property Tax Components by City**



<b>Sea Isle City</b>	<b>42.1%</b>	<b>16.7%</b>	<b>41.2%</b>
<b>Avalon</b>	<b>46.7%</b>	<b>10.0%</b>	<b>43.3%</b>
<b>Stone Harbor</b>	<b>45.8%</b>	<b>12.9%</b>	<b>41.3%</b>
<b>North Wildwood</b>	<b>20.3%</b>	<b>28.4%</b>	<b>51.4%</b>

<b>2005 Total Property Tax Rates per \$100</b>			
<u>Sea Isle City</u>	<u>Avalon</u>	<u>Stone Harbor</u>	<u>North Wildwood</u>
0.570	0.460	0.450	2.560

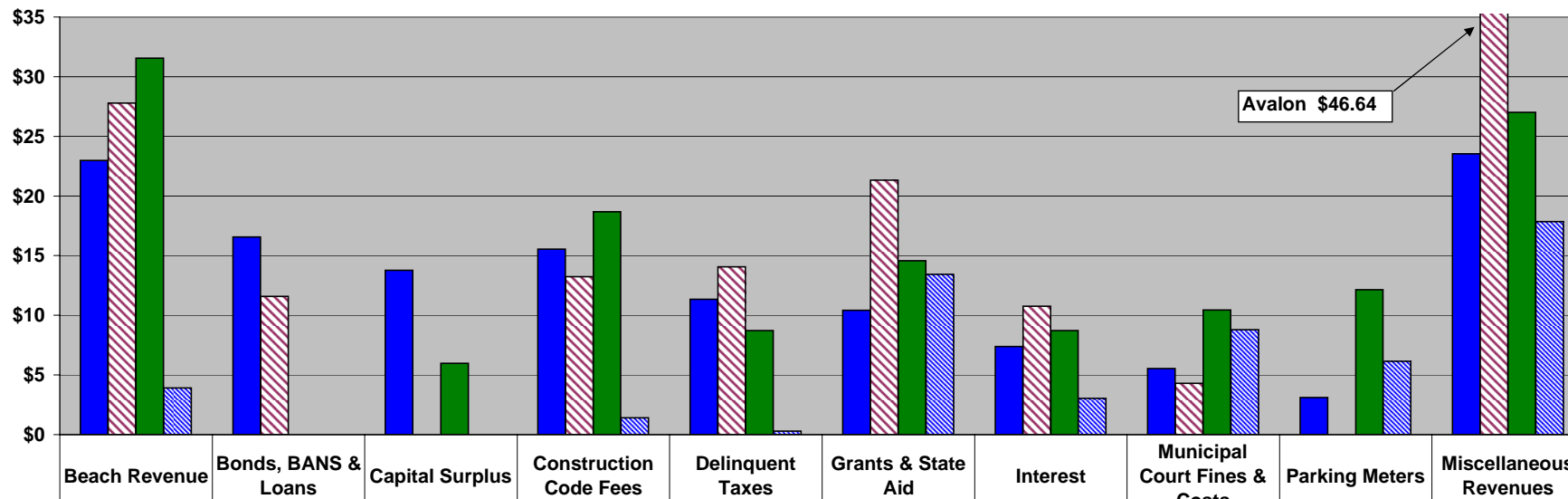
**2006 Other Revenues By City (\$000)**



<b>2006 Other Revenues by City (\$000)</b>			
<u>Sea Isle City</u>	<u>Avalon</u>	<u>Stone Harbor</u>	<u>North Wildwood</u>
\$4,816	\$4,525	\$2,496	\$2,806

**2006 Other Revenues by City per Summertime Population**

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



	Beach Revenue	Bonds, BANS & Loans	Capital Surplus	Construction Code Fees	Delinquent Taxes	Grants & State Aid	Interest	Municipal Court Fines & Costs	Parking Meters	Miscellaneous Revenues
■ Sea Isle City	\$22.97	\$16.56	\$13.78	\$15.54	\$11.35	\$10.41	\$7.38	\$5.54	\$3.11	\$23.53
▨ Avalon	\$27.79	\$11.58	\$0.00	\$13.23	\$14.06	\$21.34	\$10.75	\$4.30	\$0.00	\$46.64
■ Stone Harbor	\$31.56	\$0.00	\$5.98	\$18.67	\$8.73	\$14.58	\$8.73	\$10.44	\$12.15	\$27.01
▤ North Wildwood	\$3.91	\$0.00	\$0.00	\$1.40	\$0.29	\$13.42	\$3.03	\$8.79	\$6.16	\$17.84

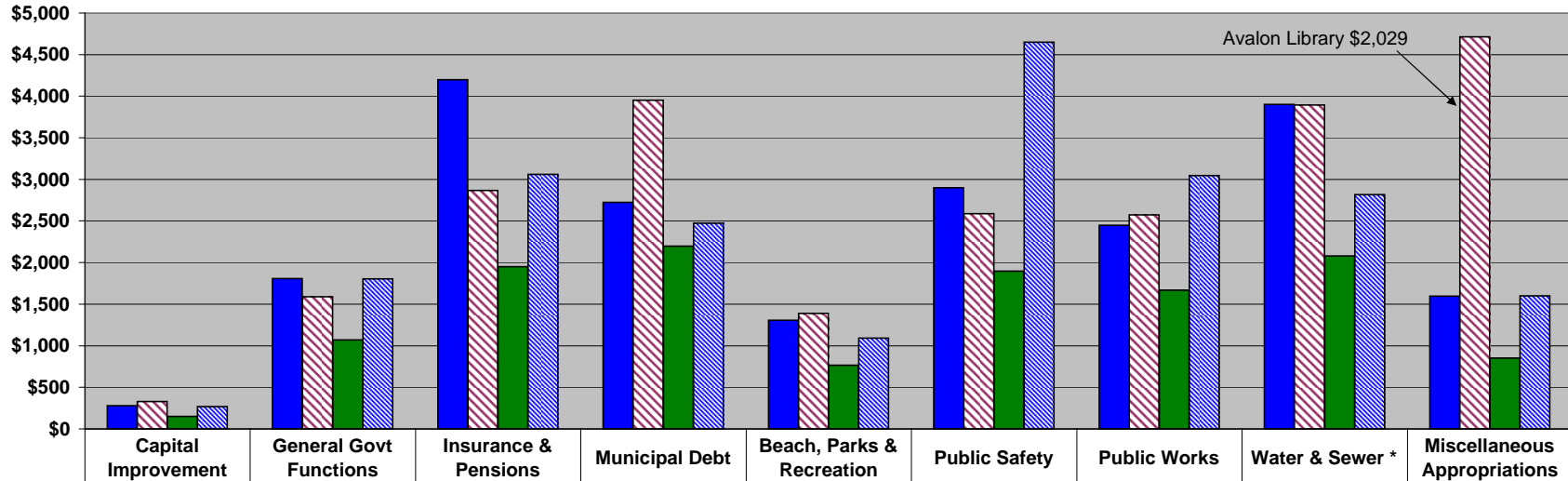
**2006 Total Other Revenues by City per Summertime Population**

<u>Sea Isle City</u>	<u>Avalon</u>	<u>Stone Harbor</u>	<u>North Wildwood</u>
\$130.17	\$149.69	\$137.84	\$54.84



**2006 Total Appropriations by City (\$000)**

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



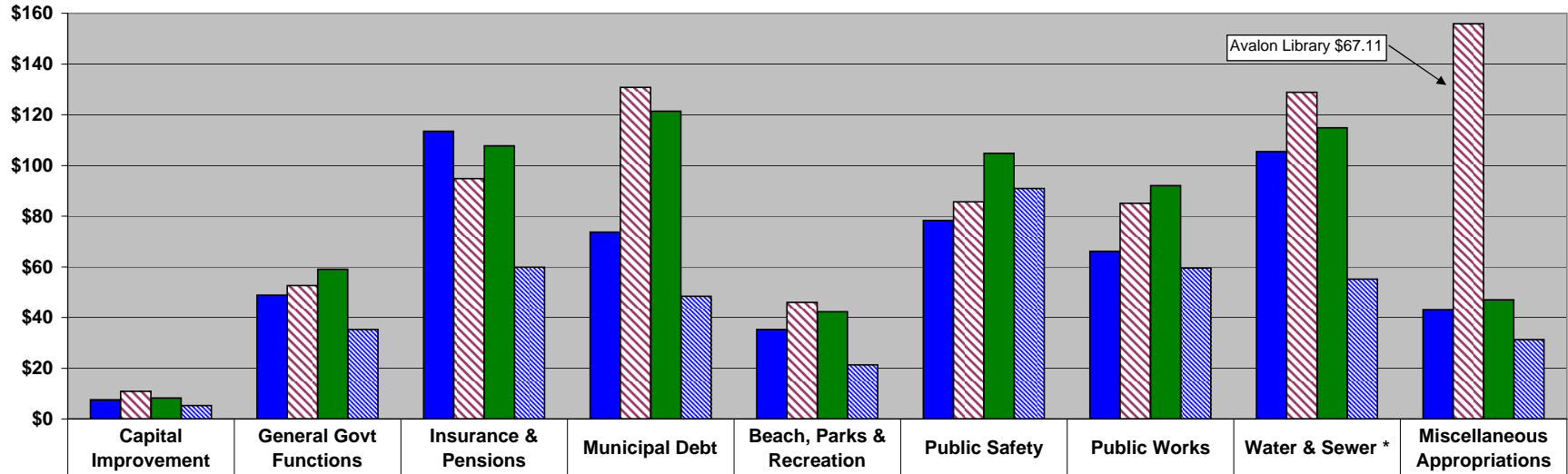
	Capital Improvement	General Govt Functions	Insurance & Pensions	Municipal Debt	Beach, Parks & Recreation	Public Safety	Public Works	Water & Sewer *	Miscellaneous Appropriations
■ Sea Isle City	\$280	\$1,807	\$4,197	\$2,725	\$1,307	\$2,898	\$2,449	\$3,902	\$1,596
▨ Avalon	\$330	\$1,589	\$2,866	\$3,953	\$1,390	\$2,588	\$2,572	\$3,893	\$4,713
■ Stone Harbor	\$150	\$1,069	\$1,950	\$2,198	\$766	\$1,897	\$1,667	\$2,079	\$852
▨ North Wildwood	\$270	\$1,804	\$3,059	\$2,473	\$1,090	\$4,651	\$3,045	\$2,818	\$1,601

2006 Total Appropriations by City (\$000)			
Sea Isle City	Avalon	Stone Harbor	North Wildwood
\$21,160	\$23,894	\$12,628	\$20,811

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

**2006 Appropriations by City per Summertime Population**

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



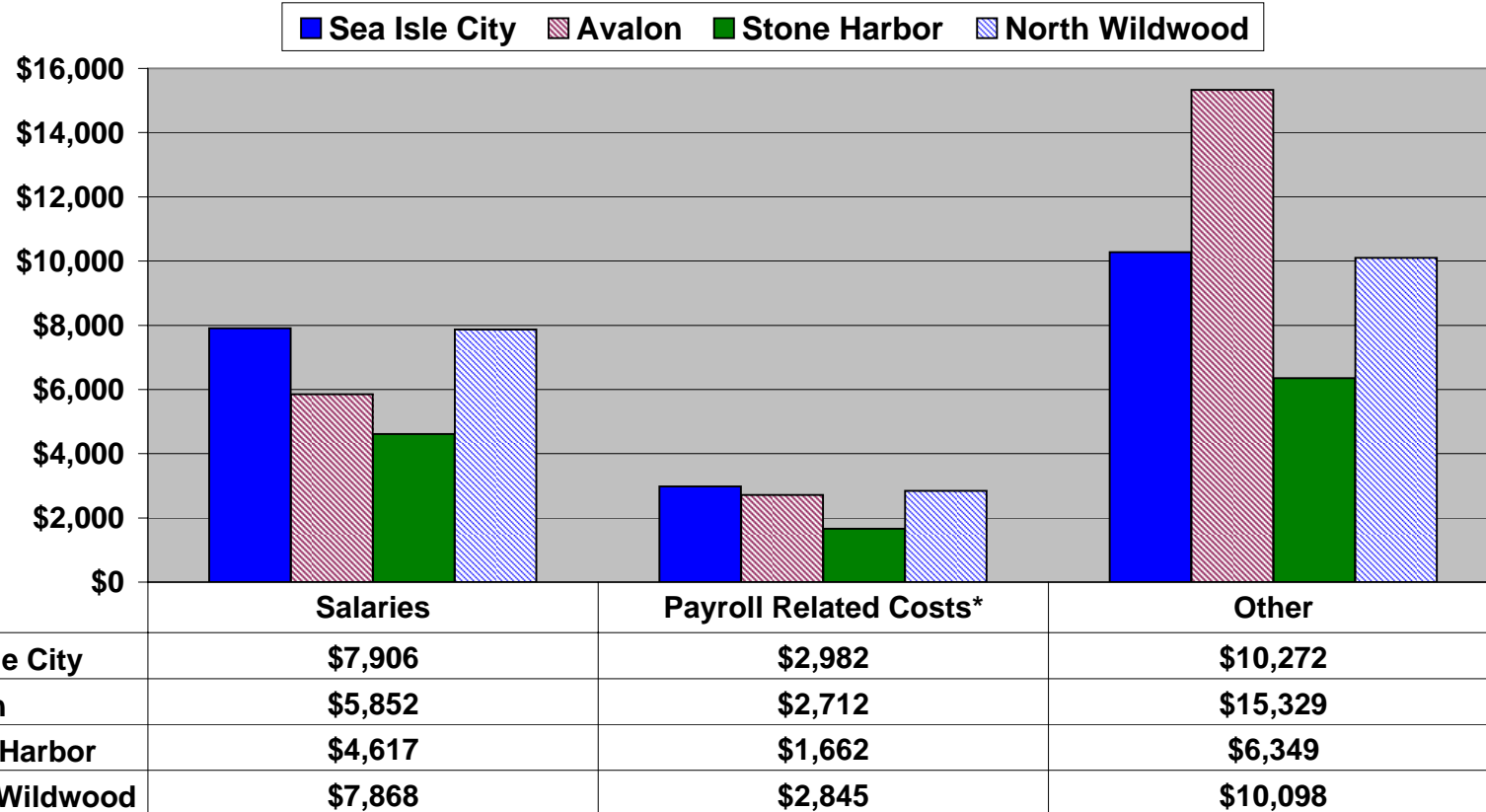
	Capital Improvement	General Govt Functions	Insurance & Pensions	Municipal Debt	Beach, Parks & Recreation	Public Safety	Public Works	Water & Sewer *	Miscellaneous Appropriations
■ Sea Isle City	\$7.57	\$48.84	\$113.41	\$73.65	\$35.32	\$78.33	\$66.19	\$105.44	\$43.12
▨ Avalon	\$10.92	\$52.58	\$94.82	\$130.76	\$45.97	\$85.61	\$85.07	\$128.78	\$155.91
■ Stone Harbor	\$8.28	\$59.06	\$107.72	\$121.42	\$42.32	\$104.76	\$92.05	\$114.80	\$47.03
▩ North Wildwood	\$5.28	\$35.25	\$59.78	\$48.33	\$21.31	\$90.88	\$59.50	\$55.08	\$31.29

**2006 Total Appropriations by City per Summertime Population**

<u>Sea Isle City</u>	<u>Avalon</u>	<u>Stone Harbor</u>	<u>North Wildwood</u>
\$571.86	\$790.42	\$697.44	\$406.68

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

### 2006 Salary & Other Expenses by City (\$000)



2006 Total Appropriations (\$000)			
Sea Isle City	Avalon	Stone Harbor	North Wildwood
\$21,160	\$23,894	\$12,628	\$20,811

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

# Sea Isle City Service Revenue & Cost Comparisons

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## What to Consider in Comparing Revenues & Costs for a Service?


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- Per NJ Local Government Budget Review,  
*“it is the elected official’s responsibility to make an explicit decision as to what degree the property tax is going to subsidize a function. This decision should be made based on:*
    - *The degree to which the service adds value to the property,*
    - *The ability of the user to pay,*
    - *The extent to which the users and the taxpayers are the same and,*
    - *Whether the service is of value to the general public.”*
  - Best practices indicate that licenses and/or fees should be reviewed regularly and raised periodically to reflect rising costs.
  - Typical costs which are easy to overlook are the corresponding employee health benefits, pensions and statutory benefits for the service, as well as the administrative overhead.
  - There are often ceilings on licenses and fees. For example:
    - NJ has a limitation of \$2,500 as the maximum annual cost for an ABC (liquor) license, and 75% of that for seasonal providers.
    - Slocum vs. Belmar decision held that beach tag revenue should be used to cover the cost of valid beachfront operations and not be used to balance the municipal budget.
  - We feel there is value in beginning to isolate individual services and identify the degree of any property tax subsidization.
-

**Beach Service - Revenue & Cost Comparisons**

<b>Beach Service Comparison</b>								
	<b>SEA ISLE CITY</b>				<b>AVALON</b>			
	2006	2005	2004	2003	2006	2005	2004	2003
Revenues	\$850,000	\$853,687	\$867,590	\$874,747	\$840,000	\$812,495	\$793,364	\$779,057
Appropriations	<u>\$912,660</u>	<u>\$869,615</u>	<u>\$852,610</u>	<u>\$723,659</u>	<u>\$1,094,401</u>	<u>\$1,082,498</u>	<u>\$1,003,187</u>	<u>\$950,232</u>
Difference	-\$62,660	-\$15,928	\$14,980	\$151,088	-\$254,401	-\$270,004	-\$209,823	-\$171,175
	<b>STONE HARBOR</b>				<b>NORTH WILDWOOD</b>			
	2006	2005	2004	2003	2006	2005	2004	2003
Revenues	\$571,450	\$559,575	\$570,806	\$550,505	\$199,843	\$119,000	\$214,839	\$0
Appropriations	<u>\$566,524</u>	<u>\$525,275</u>	<u>\$510,500</u>	<u>\$513,540</u>	<u>\$541,800</u>	<u>\$502,914</u>	<u>\$476,100</u>	<u>\$445,592</u>
Difference	\$4,926	\$34,300	\$60,306	\$36,965	-\$341,957	-\$383,914	-\$261,261	-\$445,592

<b>Beach Tag Revenues</b>			
	2006	Summertime	Average
	<u>Revenues</u>	<u>Population*</u>	
Sea Isle City	\$850,000	37,002	\$22.97
Avalon	\$830,000	30,229	\$27.46
Stone Harbor	\$541,000	18,106	\$29.88
North Wildwood **	\$0	51,173	\$0



\* Source: Cape May County Planning Department  
 \*\* North Wildwood does not have Beach Tag Fees, but does have a 1.85% "Beach Maintenance Charge"

<b>Beach Tag Fees</b>					
	<u>PreSeason</u>	<u>Season</u>	<u>Weekly</u>	<u>Daily</u>	<u>Notes</u>
Sea Isle City	\$12	\$15	\$8	\$4	applies to age 12+; Wednesday free
Avalon	\$17	\$22	\$10	\$5	applies to age 12+
Stone Harbor	\$17	\$22	\$10	\$5	applies to age 12+
North Wildwood	None	None	None	None	

Note: It is difficult to create revenue and appropriation comparisons on a consistent basis across years and cities. Indeed, SIC amounts shown above do not include any concession revenues or health/pension appropriations, as they are not separately identifiable for the "Beach" service. There are similar issues with Stone Harbor and North Wildwood figures. However, Avalon does submit a separately identified "Beach" Utility budget, including items like other fee revenues, social security and unemployment insurance costs. Please see appendix for our mapping of budget figures into individual services.

**Selected Municipal Services - Revenue & Cost Comparisons (\$000's)**

2006			2005			2004			2003		
Revenues x Surplus Used	Appropriations	Net Revenue	Revenues x Surplus Used	Appropriations	Net Revenue	Revenues x Surplus Used	Appropriations	Net Revenue	Revenues x Surplus Used	Appropriations	Net Revenue



**Water & Sewer**

SEA ISLE CITY	\$5,601	\$6,051	-\$450	\$5,225	\$5,926	-\$701	\$5,209	\$5,673	-\$463	\$5,135	\$5,423	-\$288
AVALON	\$4,925	\$5,130	-\$205	\$5,081	\$5,034	\$47	\$4,748	\$5,085	-\$337	\$4,834	\$5,186	-\$353
STONE HARBOR	\$2,206	\$2,406	-\$200	\$2,275	\$2,591	-\$316	\$2,018	\$2,367	-\$349	\$2,046	\$2,497	-\$450
NORTH WILDWOOD	\$2,900	\$2,818	\$82	\$2,944	\$2,614	\$329	\$3,194	\$2,643	\$551	\$2,764	\$2,600	\$164



**Code Enforcement**

SEA ISLE CITY	\$575	\$317	\$258	\$683	\$305	\$378	\$483	\$284	\$199	\$461	\$263	\$198
AVALON	\$510	\$194	\$316	\$537	\$182	\$355	\$494	\$173	\$321	\$488	\$156	\$332
STONE HARBOR	\$351	\$207	\$144	\$404	\$193	\$212	\$270	\$175	\$95	\$222	\$159	\$63
NORTH WILDWOOD	\$172	\$0	\$172	\$239	\$0	\$239	\$256	\$29	\$227	\$98	\$33	\$65



**Marina**

SEA ISLE CITY	\$95	\$74	\$21	\$105	\$64	\$41	\$0	\$67	-\$67	\$0	\$57	-\$57
AVALON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STONE HARBOR	\$7	\$0	\$7	\$7	\$0	\$7	\$6	\$0	\$6	\$7	\$0	\$7
NORTH WILDWOOD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Municipal Court**

SEA ISLE CITY	\$205	\$174	\$31	\$206	\$167	\$39	\$244	\$161	\$83	\$215	\$153	\$62
AVALON	\$130	\$152	-\$22	\$132	\$146	-\$14	\$151	\$135	\$15	\$141	\$128	\$14
STONE HARBOR	\$189	\$141	\$48	\$189	\$129	\$60	\$200	\$161	\$39	\$200	\$151	\$48
NORTH WILDWOOD	\$450	\$263	\$187	\$453	\$248	\$205	\$637	\$253	\$384	\$721	\$245	\$476



**Recreation**

SEA ISLE CITY	\$47	\$320	-\$273	\$48	\$309	-\$261	\$47	\$292	-\$245	\$55	\$263	-\$208
AVALON	\$0	\$366	-\$366	\$0	\$311	-\$311	\$0	\$272	-\$272	\$0	\$258	-\$258
STONE HARBOR	\$26	\$200	-\$174	\$26	\$174	-\$148	\$27	\$163	-\$136	\$49	\$204	-\$155
NORTH WILDWOOD	\$0	\$548	-\$548	\$0	\$488	-\$488	\$0	\$439	-\$439	\$0	\$379	-\$379

Note: It is difficult to create revenue and appropriation comparisons on a consistent basis across years and cities. See our "Beach" comparison page for further discussion.

# Sea Isle City Appendices

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## Information Links

### **Glossary of Annual Report Terms**

[http://www.state.nj.us/dca/lgs/annualrpt/ar\\_glossary.shtml](http://www.state.nj.us/dca/lgs/annualrpt/ar_glossary.shtml)

### **Example of Local Government Budget Review for Cape May City**

<http://www.nj.gov/treasury/lgbr/munpdf/capemaycity.pdf>

### **Annual Debt Statements**

[http://www.state.nj.us/dca/lgs/fiscal/2004\\_data/04ads/menu\\_ads\\_2004.shtml](http://www.state.nj.us/dca/lgs/fiscal/2004_data/04ads/menu_ads_2004.shtml)

### **Cape May County Planning Department DataBook**

<http://capemaycountygov.net/FCpdf/2000%20Census%20Data%20Book2%2Epdf>

### **Flexible Chart of Accounts Codes**

<http://www.state.nj.us/dca/lgs/miscpubs/miscmenu.shtml>

### **Cape May County 2006 Budget**

<http://capemaycountygov.net/Cit-e-Access/news/index.cfm?NID=4953&TID=5&jump2=0>

### **New Jersey Department of Education Sea Isle Elementary 2004-05 School Report Card**

<http://education.state.nj.us/rc/rc05/dataselect.php?c=09;d=4700;s=050;lt=CD;st=CD&datasection=all>

**SIC Revenues by Year - Intermediate Level**

SICTA Categories	2006		2005		2004		2003		2002	
	Budget	Chg	Actual	Chg	Actual	Chg	Actual	Chg	Actual	
	(\$ooo)		(\$ooo)		(\$ooo)		(\$ooo)		(\$ooo)	
<b>Municipal Taxes</b>	\$9,344	12%	\$8,322	-4%	\$8,660	13%	\$7,631	1%	\$7,581	
<b>Water &amp; Sewer Rents</b>	\$4,900	-1%	\$4,930	0%	\$4,908	1%	\$4,860	0%	\$4,846	
1.85% Beach Maintenance	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	
Beach Concession Fees & Permits	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	
Beach Tag Fees	\$850	0%	\$854	-2%	\$868	-1%	\$875	0%	\$872	
<b>Beach Revenue</b>	\$850	0%	\$854	-2%	\$868	-1%	\$875	0%	\$872	
Reserve for Payment of Bonds	\$450	0%	\$450	0%	\$450	0%	\$450	0%	\$450	
Reserve for Payment of BANS	\$0	-100%	\$1,058	0%	\$0	0%	\$0	0%	\$0	
Green Acres Loan	\$163	0%	\$163	0%	\$163	0%	\$163	0%	\$163	
<b>Bonds, BANS &amp; Loans</b>	\$613	-63%	\$1,671	173%	\$613	0%	\$613	0%	\$613	
General Capital Surplus	\$100	0%	\$100	0%	\$100	0%	\$100	0%	\$0	
W&S Utility: Capital Surplus	\$410	0%	\$0	0%	\$0	0%	\$0	0%	\$0	
<b>Capital Surplus</b>	\$510	410%	\$100	0%	\$100	0%	\$100	0%	\$0	
<b>Construction Code Fees</b>	\$575	-16%	\$683	42%	\$483	5%	\$461	7%	\$432	
<b>Delinquent Taxes</b>	\$420	17%	\$358	-40%	\$598	16%	\$514	46%	\$352	
Grants	\$44	7%	\$41	62%	\$25	18%	\$22	63%	\$13	
Energy Receipts Tax	\$291	0%	\$291	4%	\$279	-4%	\$290	7%	\$271	
Garden State Trust Fund	\$2	0%	\$2	-11%	\$2	-10%	\$2	-16%	\$2	
Legislative Initiative Municipal Block Grant	\$12	0%	\$12	0%	\$12	0%	\$12	0%	\$12	
Municipal Homeland Security Assistance	\$25	0%	\$25	0%	\$0	0%	\$0	0%	\$0	
Municipal Property Tax Relief Aid	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	
Supplemental Receipts Tax	\$12	0%	\$12	0%	\$12	0%	\$0	0%	\$0	
<b>Grants &amp; State Aid</b>	\$385	1%	\$382	16%	\$330	1%	\$326	9%	\$298	
<b>Interest</b>	\$273	-20%	\$341	58%	\$216	-5%	\$227	6%	\$214	
<b>Municipal Court Fines &amp; Costs</b>	\$205	0%	\$206	-15%	\$244	14%	\$215	64%	\$131	
<b>Parking Meters</b>	\$115	-9%	\$126	4%	\$121	3%	\$117	1%	\$116	
Emergency Resecue Services	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	
Fees and Permits	\$29	-2%	\$30	-31%	\$43	2%	\$42	1%	\$41	
Fire Inspector Fees	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	
Licenses: Alcoholic Beverages	\$14	-5%	\$15	-2%	\$15	2%	\$15	2%	\$15	
Licenses: Other	\$160	-9%	\$176	6%	\$166	2%	\$162	-3%	\$167	
Marina Fees	\$95	-9%	\$105	0%	\$0	0%	\$0	0%	\$0	
Recreation Fees	\$47	-2%	\$48	1%	\$47	-15%	\$55	8%	\$51	
Rental of City Property	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	
Section 8 Housing Close-out	\$0	-100%	\$101	0%	\$0	0%	\$0	0%	\$0	
Special Events	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	
Tax Search Fees	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	
Tram Car Lease	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	
TV, Phone, Beach Vendors Franchise Fees	\$235	-10%	\$262	0%	\$0	0%	\$0	0%	\$0	
Uniform Fire Code Official	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	
Uniform Fire Safety Act	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	
W&S Utility: Misc Receipts	\$291	-2%	\$295	-2%	\$301	9%	\$275	-11%	\$311	
<b>Miscellaneous Revenues</b>	\$871	-16%	\$1,032	80%	\$572	4%	\$549	-6%	\$585	
Anticipated Surplus Used	\$1,650	0%	\$1,650	3%	\$1,600	5%	\$1,531	28%	\$1,200	
W&S Utility: Anticipated Surplus Used	\$450	-40%	\$746	35%	\$553	148%	\$223	100%	\$111	
<b>Anticipated Surplus Used</b>	\$2,100	-12%	\$2,396	11%	\$2,153	23%	\$1,754	34%	\$1,311	
<b>Total Revenues</b>	\$21,160	-1%	\$21,401	8%	\$19,865	9%	\$18,241	5%	\$17,351	
Footnote: Total Revenues x (Surplus Used, BANS)	\$19,060	6%	\$17,947	1%	\$17,712	7%	\$16,487	3%	\$16,039	

2006 Revenues by City - Intermediate Level



Appendix Report #A200CS

SICTA Categories	Sea Isle City		Avalon		Stone Harbor		North Wildwood	
	2006	Avg	2006	Avg	2006	Avg	2006	Avg
	(\$000)		(\$000)		(\$000)		(\$000)	
<b>Municipal Taxes</b>	<b>\$9,344</b>	<b>\$252.52</b>	<b>\$12,039</b>	<b>\$398.26</b>	<b>\$7,038</b>	<b>\$388.72</b>	<b>\$13,305</b>	<b>\$260.00</b>
<b>Water &amp; Sewer Rents</b>	<b>\$4,900</b>	<b>\$132.43</b>	<b>\$4,525</b>	<b>\$149.69</b>	<b>\$2,075</b>	<b>\$114.60</b>	<b>\$2,900</b>	<b>\$56.67</b>
1.85% Beach Maintenance	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$200	\$3.91
Beach Concession Fees & Permits	\$0	\$0.00	\$10	\$0.33	\$30	\$1.68	\$0	\$0.00
Beach Tag Fees	\$850	\$22.97	\$830	\$27.46	\$541	\$29.88	\$0	\$0.00
<b>Beach Revenue</b>	<b>\$850</b>	<b>\$22.97</b>	<b>\$840</b>	<b>\$27.79</b>	<b>\$571</b>	<b>\$31.56</b>	<b>\$200</b>	<b>\$3.91</b>
Reserve for Payment of BANS	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
Reserve for Payment of Bonds	\$450	\$12.16	\$350	\$11.58	\$0	\$0.00	\$0	\$0.00
Green Acres Loan	\$163	\$4.40	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
<b>Bonds, BANS &amp; Loans</b>	<b>\$613</b>	<b>\$16.56</b>	<b>\$350</b>	<b>\$11.58</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0</b>	<b>\$0.00</b>
General Capital Surplus	\$100	\$2.70	\$0	\$0.00	\$108	\$5.98	\$0	\$0.00
W&S Utility: Capital Surplus	\$410	\$11.08	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
<b>Capital Surplus</b>	<b>\$510</b>	<b>\$13.78</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$108</b>	<b>\$5.98</b>	<b>\$0</b>	<b>\$0.00</b>
<b>Construction Code Fees</b>	<b>\$575</b>	<b>\$15.54</b>	<b>\$400</b>	<b>\$13.23</b>	<b>\$338</b>	<b>\$18.67</b>	<b>\$72</b>	<b>\$1.40</b>
<b>Delinquent Taxes</b>	<b>\$420</b>	<b>\$11.35</b>	<b>\$425</b>	<b>\$14.06</b>	<b>\$158</b>	<b>\$8.73</b>	<b>\$15</b>	<b>\$0.29</b>
Grants	\$44	\$1.19	\$148	\$4.89	\$10	\$0.55	\$27	\$0.52
Energy Receipts Tax	\$291	\$7.86	\$440	\$14.57	\$219	\$12.07	\$430	\$8.41
Garden State Trust Fund	\$2	\$0.04	\$5	\$0.17	\$0	\$0.00	\$0	\$0.00
Legislative Initiative Municipal Block Grant	\$12	\$0.32	\$8	\$0.28	\$4	\$0.25	\$22	\$0.43
Municipal Homeland Security Assistance	\$25	\$0.68	\$25	\$0.83	\$25	\$1.38	\$25	\$0.49
Municipal Property Tax Relief Aid	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$181	\$3.54
Supplemental Receipts Tax	\$12	\$0.32	\$18	\$0.60	\$6	\$0.33	\$1	\$0.03
<b>Grants &amp; State Aid</b>	<b>\$385</b>	<b>\$10.41</b>	<b>\$645</b>	<b>\$21.34</b>	<b>\$264</b>	<b>\$14.58</b>	<b>\$687</b>	<b>\$13.42</b>
<b>Interest</b>	<b>\$273</b>	<b>\$7.38</b>	<b>\$325</b>	<b>\$10.75</b>	<b>\$158</b>	<b>\$8.73</b>	<b>\$155</b>	<b>\$3.03</b>
<b>Municipal Court Fines &amp; Costs</b>	<b>\$205</b>	<b>\$5.54</b>	<b>\$130</b>	<b>\$4.30</b>	<b>\$189</b>	<b>\$10.44</b>	<b>\$450</b>	<b>\$8.79</b>
<b>Parking Meters</b>	<b>\$115</b>	<b>\$3.11</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$220</b>	<b>\$12.15</b>	<b>\$315</b>	<b>\$6.16</b>
Emergency Resecue Services	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$180	\$3.52
Fees and Permits	\$29	\$0.78	\$250	\$8.27	\$160	\$8.84	\$175	\$3.42
Fire Inspector Fees	\$0	\$0.00	\$110	\$3.64	\$0	\$0.00	\$100	\$1.95
Land Sales	\$0	\$0.00	\$237	\$7.85	\$0	\$0.00	\$0	\$0.00
Licenses: Alcoholic Beverages	\$14	\$0.38	\$18	\$0.60	\$8	\$0.44	\$55	\$1.07
Licenses: Other	\$160	\$4.32	\$215	\$7.10	\$0	\$0.00	\$215	\$4.20
Marina Fees	\$95	\$2.57	\$0	\$0.00	\$7	\$0.39	\$0	\$0.00
Recreation Fees	\$47	\$1.27	\$0	\$0.00	\$26	\$1.44	\$0	\$0.00
Rental of City Property	\$0	\$0.00	\$138	\$4.56	\$0	\$0.00	\$150	\$2.93
Section 8 Housing Close-out	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
Special Events	\$0	\$0.00	\$0	\$0.00	\$117	\$6.46	\$0	\$0.00
Tax Search Fees	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
Tram Car Lease	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$23	\$0.45
TV, Phone, Beach Vendors Franchise Fees	\$235	\$6.35	\$42	\$1.40	\$23	\$1.27	\$0	\$0.00
Uniform Fire Code Official	\$0	\$0.00	\$0	\$0.00	\$13	\$0.72	\$0	\$0.00
Uniform Fire Safety Act	\$0	\$0.00	\$0	\$0.00	\$4	\$0.21	\$15	\$0.29
W&S Utility: Misc Receipts	\$291	\$7.85	\$400	\$13.23	\$131	\$7.25	\$0	\$0.00
<b>Miscellaneous Revenues</b>	<b>\$871</b>	<b>\$23.53</b>	<b>\$1,410</b>	<b>\$46.64</b>	<b>\$489</b>	<b>\$27.01</b>	<b>\$913</b>	<b>\$17.84</b>
Anticipated Surplus Used	\$1,650	\$44.59	\$2,600	\$86.01	\$819	\$45.23	\$1,800	\$35.17
W&S Utility: Anticipated Surplus Used	\$450	\$12.16	\$205	\$6.77	\$200	\$11.05	\$0	\$0.00
<b>Anticipated Surplus Used</b>	<b>\$2,100</b>	<b>\$56.75</b>	<b>\$2,805</b>	<b>\$92.79</b>	<b>\$1,019</b>	<b>\$56.28</b>	<b>\$1,800</b>	<b>\$35.17</b>
<b>Total Revenues</b>	<b>\$21,160</b>	<b>\$571.86</b>	<b>\$23,894</b>	<b>\$790.42</b>	<b>\$12,628</b>	<b>\$697.44</b>	<b>\$20,811</b>	<b>\$406.68</b>

Footnote: Total Revenues x (Surplus Used, BANS)      \$19,060    \$515.11      \$21,089    \$697.63      \$11,609    \$641.16      \$19,011    \$371.51

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

## Property Tax Rates by Year & City

	<u>2005</u>	<u>Share</u>	<u>2004</u>	<u>Share</u>	<u>2003</u>	<u>Share</u>	<u>2002</u>	<u>Share</u>
<b><u>Sea Isle City</u></b>								
County Tax	0.201		0.189		0.593		0.600	
Library Tax	0.029		0.023		0.059		0.054	
<u>County Open Space Tax</u>	<u>0.010</u>		<u>0.008</u>		<u>0.021</u>		<u>0.020</u>	
County	0.240	42.1%	0.220	39.3%	0.673	39.8%	0.674	40.1%
District School	0.095	16.7%	0.104	18.6%	0.323	19.1%	0.313	18.6%
Local Municipal	0.235	41.2%	0.236	42.1%	0.694	41.1%	0.693	41.3%
<b>General Tax Rates</b>	<b>0.570</b>	<b>100%</b>	<b>0.560</b>	<b>100%</b>	<b>1.690</b>	<b>100%</b>	<b>1.680</b>	<b>100%</b>
<b><u>Avalon</u></b>								
County Tax	0.204		0.199		0.410		0.427	
Library Tax	0.000		0.024		0.042		0.039	
<u>County Open Space Tax</u>	<u>0.011</u>		<u>0.008</u>		<u>0.015</u>		<u>0.014</u>	
County	0.215	46.7%	0.231	51.3%	0.467	54.3%	0.480	55.2%
District School	0.046	10.0%	0.045	10.0%	0.086	10.0%	0.085	9.8%
Local Municipal	0.199	43.3%	0.174	38.7%	0.307	35.7%	0.305	35.1%
<b>General Tax Rates</b>	<b>0.460</b>	<b>100%</b>	<b>0.450</b>	<b>100%</b>	<b>0.860</b>	<b>100%</b>	<b>0.870</b>	<b>100%</b>
<b><u>Stone Harbor</u></b>								
County Tax	0.171		0.343		0.357		0.356	
Library Tax	0.025		0.041		0.037		0.033	
<u>County Open Space Tax</u>	<u>0.010</u>		<u>0.015</u>		<u>0.014</u>		<u>0.012</u>	
County	0.206	45.8%	0.399	50.5%	0.408	52.3%	0.401	52.1%
District School	0.058	12.9%	0.098	12.4%	0.095	12.2%	0.100	13.0%
Local Municipal	0.186	41.3%	0.293	37.1%	0.277	35.5%	0.269	34.9%
<b>General Tax Rates</b>	<b>0.450</b>	<b>100%</b>	<b>0.790</b>	<b>100%</b>	<b>0.780</b>	<b>100%</b>	<b>0.770</b>	<b>100%</b>
<b><u>North Wildwood</u></b>								
County Tax	0.435		0.445		0.410		0.378	
Library Tax	0.062		0.052		0.041		0.035	
<u>County Open Space Tax</u>	<u>0.022</u>		<u>0.018</u>		<u>0.014</u>		<u>0.013</u>	
County	0.519	20.3%	0.515	20.0%	0.465	17.7%	0.426	16.6%
District School	0.726	28.4%	0.750	29.1%	0.838	32.0%	0.818	32.0%
Local Municipal *	1.315	51.4%	1.315	51.0%	1.317	50.3%	1.316	51.4%
<b>General Tax Rates</b>	<b>2.560</b>	<b>100%</b>	<b>2.580</b>	<b>100%</b>	<b>2.620</b>	<b>100%</b>	<b>2.560</b>	<b>100%</b>

Source: Cape May County Abstract of Ratables

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

# SIC Appropriations by Year - Intermediate Level

SICTA Categories	2006		2005		2004		2003		2002
	Budget (\$ooo)	Chg	Actual (\$ooo)	Chg	Actual (\$ooo)	Chg	Actual (\$ooo)	Chg	Actual (\$ooo)
<b>Capital Improvement</b>	\$280	79%	\$156	-36%	\$242	169%	\$90	-38%	\$145
Admin & Financial	\$502	6%	\$475	14%	\$415	-4%	\$432	-3%	\$444
Code Enforcement	\$317	4%	\$305	8%	\$284	8%	\$263	18%	\$223
Mayor, Council, Boards	\$592	-2%	\$602	11%	\$542	0%	\$543	5%	\$516
Professional Services	\$396	-22%	\$505	22%	\$415	10%	\$376	9%	\$343
<b>General Govt Functions</b>	\$1,807	-4%	\$1,887	14%	\$1,656	3%	\$1,614	6%	\$1,527
Group Insurance Plan for Employees	\$1,798	14%	\$1,570	8%	\$1,459	7%	\$1,370	27%	\$1,078
Other Insurance	\$1,512	10%	\$1,376	11%	\$1,243	14%	\$1,092	6%	\$1,035
Police & Fire Pension	\$163	95%	\$84	96%	\$43	304%	\$11	-79%	\$50
Public Employee Pension	\$118	28%	\$92	55%	\$60	30%	\$46	17%	\$39
Social Security	\$586	1%	\$582	5%	\$554	7%	\$516	11%	\$465
Unemployment Insurance	\$20	0%	\$20	0%	\$20	0%	\$20	-9%	\$22
<b>Insurance &amp; Pensions</b>	\$4,197	13%	\$3,724	10%	\$3,378	11%	\$3,055	14%	\$2,690
BANS & Capital Notes	\$0	-100%	\$1,058	0%	\$0	-100%	\$4	0%	\$0
Other Debt	\$2,725	-1%	\$2,766	8%	\$2,569	-3%	\$2,635	-2%	\$2,676
<b>Municipal Debt</b>	\$2,725	-29%	\$3,824	49%	\$2,569	-3%	\$2,639	-1%	\$2,676
Beach & Boardwalk	\$913	5%	\$870	2%	\$853	18%	\$724	-1%	\$729
Other Beach Expenditures	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Recreation	\$394	6%	\$373	4%	\$359	12%	\$320	7%	\$298
<b>Beach, Parks &amp; Recreation</b>	\$1,307	5%	\$1,243	3%	\$1,212	16%	\$1,043	2%	\$1,027
Police & Munic Prosecutor	\$2,752	5%	\$2,630	5%	\$2,505	9%	\$2,303	11%	\$2,079
Fire & Emergency Serv	\$146	-6%	\$155	7%	\$144	31%	\$110	-5%	\$116
<b>Public Safety</b>	\$2,898	4%	\$2,785	5%	\$2,649	10%	\$2,413	10%	\$2,196
Building & Grounds	\$420	5%	\$401	3%	\$389	11%	\$349	-9%	\$384
Public Works	\$915	11%	\$823	2%	\$810	21%	\$670	5%	\$640
Solid Waste Collection	\$1,004	4%	\$970	10%	\$884	-7%	\$953	3%	\$925
Vehicle Maintenance	\$110	14%	\$96	-6%	\$101	14%	\$89	3%	\$86
<b>Public Works</b>	\$2,449	7%	\$2,290	5%	\$2,184	6%	\$2,062	1%	\$2,034
Cape May County MUA	\$2,595	3%	\$2,528	4%	\$2,437	3%	\$2,362	6%	\$2,238
Sewer Charges	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Other W&S Expenditures	\$1,307	-2%	\$1,327	8%	\$1,224	3%	\$1,194	4%	\$1,145
<b>Water &amp; Sewer *</b>	\$3,902	1%	\$3,855	5%	\$3,661	3%	\$3,556	5%	\$3,383
Reserve for Uncollected Tax	\$517	34%	\$385	-41%	\$651	12%	\$579	3%	\$564
Utilities	\$403	-5%	\$424	7%	\$395	12%	\$353	4%	\$339
Deferred Charges	\$326	155%	\$128	-35%	\$195	49%	\$131	3%	\$127
Grants	\$46	6%	\$43	57%	\$28	15%	\$24	54%	\$16
Library	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0
Miscellaneous	\$304	2%	\$297	64%	\$181	-5%	\$191	11%	\$172
<b>Miscellaneous Appropriations</b>	\$1,596	25%	\$1,276	-12%	\$1,449	13%	\$1,277	5%	\$1,217
<b>Total Appropriations</b>	\$21,160	1%	\$21,040	11%	\$19,000	7%	\$17,749	5%	\$16,895
Footnote: Total Appropriations x BANS	\$21,160	6%	\$19,982	5%	\$19,000	7%	\$17,745	5%	\$16,895

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

## 2006 Appropriations by City - Intermediate Level

SICTA Categories	Sea Isle City		Avalon		Stone Harbor		North Wildwood	
	2006	Avg	2006	Avg	2006	Avg	2006	Avg
	(\$ooo)		(\$ooo)		(\$ooo)		(\$ooo)	
<b>Capital Improvement</b>	<b>\$280</b>	<b>\$7.57</b>	<b>\$330</b>	<b>\$10.92</b>	<b>\$150</b>	<b>\$8.28</b>	<b>\$270</b>	<b>\$5.28</b>
Admin & Financial	\$502	\$13.57	\$408	\$13.50	\$237	\$13.12	\$746	\$14.58
Code Enforcement	\$317	\$8.58	\$194	\$6.41	\$207	\$11.41	\$0	\$0.00
Mayor, Council, Boards	\$592	\$15.99	\$668	\$22.09	\$440	\$24.29	\$646	\$12.63
Professional Services	\$396	\$10.70	\$320	\$10.58	\$186	\$10.25	\$411	\$8.03
<b>General Govt Functions</b>	<b>\$1,807</b>	<b>\$48.84</b>	<b>\$1,589</b>	<b>\$52.58</b>	<b>\$1,069</b>	<b>\$59.06</b>	<b>\$1,804</b>	<b>\$35.25</b>
Group Insurance Plan for Employees	\$1,798	\$48.58	\$1,909	\$63.15	\$1,150	\$63.51	\$1,624	\$31.73
Other Insurance	\$1,512	\$40.87	\$303	\$10.02	\$288	\$15.91	\$664	\$12.98
Police & Fire Pension	\$163	\$4.41	\$141	\$4.66	\$121	\$6.71	\$335	\$6.54
Public Employee Pension	\$118	\$3.18	\$56	\$1.86	\$38	\$2.13	\$51	\$1.00
Social Security	\$586	\$15.83	\$449	\$14.86	\$339	\$18.72	\$365	\$7.13
Unemployment Insurance	\$20	\$0.54	\$8	\$0.26	\$13	\$0.73	\$20	\$0.39
<b>Insurance &amp; Pensions</b>	<b>\$4,197</b>	<b>\$113.41</b>	<b>\$2,866</b>	<b>\$94.82</b>	<b>\$1,950</b>	<b>\$107.72</b>	<b>\$3,059</b>	<b>\$59.78</b>
BANS & Capital Notes	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
Other Debt	\$2,725	\$73.65	\$3,953	\$130.76	\$2,198	\$121.42	\$2,473	\$48.33
<b>Municipal Debt</b>	<b>\$2,725</b>	<b>\$73.65</b>	<b>\$3,953</b>	<b>\$130.76</b>	<b>\$2,198</b>	<b>\$121.42</b>	<b>\$2,473</b>	<b>\$48.33</b>
Beach & Boardwalk	\$913	\$24.67	\$0	\$0.00	\$567	\$31.29	\$542	\$10.59
Other Beach Expenditures	\$0	\$0.00	\$1,023	\$33.85	\$0	\$0.00	\$0	\$0.00
Recreation	\$394	\$10.65	\$366	\$12.12	\$200	\$11.03	\$548	\$10.72
<b>Beach, Parks &amp; Recreation</b>	<b>\$1,307</b>	<b>\$35.32</b>	<b>\$1,390</b>	<b>\$45.97</b>	<b>\$766</b>	<b>\$42.32</b>	<b>\$1,090</b>	<b>\$21.31</b>
Police & Munic Prosecutor	\$2,752	\$74.39	\$2,037	\$67.40	\$1,601	\$88.44	\$3,469	\$67.78
Fire & Emergency Serv	\$146	\$3.94	\$551	\$18.21	\$296	\$16.32	\$1,182	\$23.10
<b>Public Safety</b>	<b>\$2,898</b>	<b>\$78.33</b>	<b>\$2,588</b>	<b>\$85.61</b>	<b>\$1,897</b>	<b>\$104.76</b>	<b>\$4,651</b>	<b>\$90.88</b>
Building & Grounds	\$420	\$11.34	\$0	\$0.00	\$152	\$8.38	\$323	\$6.31
Public Works	\$915	\$24.73	\$1,490	\$49.29	\$808	\$44.61	\$1,558	\$30.45
Solid Waste Collection	\$1,004	\$27.15	\$856	\$28.30	\$707	\$39.06	\$895	\$17.49
Vehicle Maintenance	\$110	\$2.96	\$226	\$7.49	\$0	\$0.00	\$269	\$5.25
<b>Public Works</b>	<b>\$2,449</b>	<b>\$66.19</b>	<b>\$2,572</b>	<b>\$85.07</b>	<b>\$1,667</b>	<b>\$92.05</b>	<b>\$3,045</b>	<b>\$59.50</b>
Cape May County MUA	\$2,595	\$70.12	\$0	\$0.00	\$1,200	\$66.28	\$0	\$0.00
Sewer Charges	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$2,818	\$55.08
Other W&S Expenditures	\$1,307	\$35.32	\$3,893	\$128.78	\$879	\$48.52	\$0	\$0.00
<b>Water &amp; Sewer *</b>	<b>\$3,902</b>	<b>\$105.44</b>	<b>\$3,893</b>	<b>\$128.78</b>	<b>\$2,079</b>	<b>\$114.80</b>	<b>\$2,818</b>	<b>\$55.08</b>
Reserve for Uncollected Tax	\$517	\$13.97	\$1,053	\$34.82	\$250	\$13.80	\$212	\$4.15
Utilities	\$403	\$10.88	\$535	\$17.70	\$233	\$12.87	\$758	\$14.81
Deferred Charges	\$326	\$8.81	\$650	\$21.50	\$65	\$3.59	\$146	\$2.86
Grants	\$46	\$1.25	\$173	\$5.71	\$10	\$0.55	\$33	\$0.64
Library	\$0	\$0.00	\$2,029	\$67.11	\$0	\$0.00	\$0	\$0.00
Miscellaneous	\$304	\$8.21	\$274	\$9.06	\$294	\$16.22	\$452	\$8.84
<b>Miscellaneous Appropriations</b>	<b>\$1,596</b>	<b>\$43.12</b>	<b>\$4,713</b>	<b>\$155.91</b>	<b>\$852</b>	<b>\$47.03</b>	<b>\$1,601</b>	<b>\$31.29</b>
<b>Total Appropriations</b>	<b>\$21,160</b>	<b>\$571.86</b>	<b>\$23,894</b>	<b>\$790.42</b>	<b>\$12,628</b>	<b>\$697.44</b>	<b>\$20,811</b>	<b>\$406.68</b>

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

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

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

SICTA Categories	2006		2005		2004		2003		2002
	Budget	Chg	Actual	Chg	Actual	Chg	Actual	Chg	Actual
	(\$ooo)		(\$ooo)		(\$ooo)		(\$ooo)		(\$ooo)
Beach, Parks & Recreation	\$1,107	6%	\$1,049	2%	\$1,029	17%	\$881	3%	\$854
General Govt Functions	\$1,242	3%	\$1,211	10%	\$1,099	3%	\$1,071	4%	\$1,031
Public Safety	\$2,560	5%	\$2,442	4%	\$2,347	8%	\$2,163	9%	\$1,978
Public Works	\$1,858	9%	\$1,708	6%	\$1,608	9%	\$1,479	2%	\$1,446
Water & Sewer	\$975	2%	\$959	6%	\$901	2%	\$884	7%	\$826
Miscellaneous Appropriations	\$164	4%	\$157	2%	\$155	3%	\$150	6%	\$141
<b>Salaries</b>	<b>\$7,906</b>	<b>5%</b>	<b>\$7,526</b>	<b>5%</b>	<b>\$7,138</b>	<b>8%</b>	<b>\$6,628</b>	<b>6%</b>	<b>\$6,276</b>
Beach & Boardwalk	\$10	0%	\$10	0%	\$10	-32%	\$15	-5%	\$15
Group Insurance Plan for Employees	\$1,798	14%	\$1,570	8%	\$1,459	7%	\$1,370	27%	\$1,078
Other Insurance	\$287	4%	\$276	21%	\$228	14%	\$199	28%	\$156
Police & Fire Pension	\$163	95%	\$84	96%	\$43	304%	\$11	-79%	\$50
Public Employee Pension	\$118	28%	\$92	55%	\$60	30%	\$46	17%	\$39
Social Security	\$586	1%	\$582	5%	\$554	7%	\$516	11%	\$465
Unemployment Insurance	\$20	0%	\$20	0%	\$20	0%	\$20	-9%	\$22
<b>Payroll Related Costs*</b>	<b>\$2,982</b>	<b>13%</b>	<b>\$2,634</b>	<b>11%</b>	<b>\$2,373</b>	<b>9%</b>	<b>\$2,177</b>	<b>19%</b>	<b>\$1,826</b>
Beach, Parks & Recreation	\$189	3%	\$184	6%	\$173	17%	\$148	-6%	\$158
Capital Improvement	\$280	79%	\$156	-36%	\$242	169%	\$90	-38%	\$145
General Govt Functions	\$565	-16%	\$676	21%	\$558	3%	\$543	10%	\$495
Insurance & Pensions	\$1,225	11%	\$1,100	8%	\$1,015	14%	\$893	2%	\$879
Municipal Debt	\$2,725	-29%	\$3,824	49%	\$2,569	-3%	\$2,639	-1%	\$2,676
Public Safety	\$339	-1%	\$344	14%	\$302	21%	\$249	14%	\$218
Public Works	\$591	2%	\$582	1%	\$576	-1%	\$583	-1%	\$588
Water & Sewer	\$2,926	1%	\$2,896	5%	\$2,760	3%	\$2,673	5%	\$2,557
Miscellaneous Appropriations	\$1,432	28%	\$1,119	-14%	\$1,295	15%	\$1,127	5%	\$1,076
<b>Other</b>	<b>\$10,272</b>	<b>-6%</b>	<b>\$10,880</b>	<b>15%</b>	<b>\$9,489</b>	<b>6%</b>	<b>\$8,944</b>	<b>2%</b>	<b>\$8,793</b>
<b>Total Appropriations</b>	<b>\$21,160</b>	<b>1%</b>	<b>\$21,040</b>	<b>11%</b>	<b>\$19,000</b>	<b>7%</b>	<b>\$17,749</b>	<b>5%</b>	<b>\$16,895</b>
Footnote: Total Appropriations x BANS	\$21,160	6%	\$19,982	5%	\$19,000	7%	\$17,745	5%	\$16,895

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

## 2006 Salary & Other Expenses by City - Summary Level

SICTA Categories	Sea Isle City		Avalon		Stone Harbor		North Wildwood	
	2006	Share	2006	Share	2006	Share	2006	Share
	(\$ooo)		(\$ooo)		(\$ooo)		(\$ooo)	
Beach, Parks & Recreation	\$1,107	5%	\$1,023	4%	\$648	5%	\$912	4%
General Govt Functions	\$1,242	6%	\$929	4%	\$685	5%	\$1,048	5%
Public Safety	\$2,560	12%	\$2,290	10%	\$1,525	12%	\$4,202	20%
Public Works	\$1,858	9%	\$1,289	5%	\$1,199	9%	\$1,466	7%
Water & Sewer	\$975	5%	\$145	1%	\$300	2%	\$0	0%
Miscellaneous Appropriations	\$164	1%	\$176	1%	\$261	2%	\$240	1%
<b>Salaries</b>	<b>\$7,906</b>	<b>37%</b>	<b>\$5,852</b>	<b>24%</b>	<b>\$4,617</b>	<b>37%</b>	<b>\$7,868</b>	<b>38%</b>
Beach & Boardwalk	\$10	0%	\$0	0%	\$0	0%	\$22	0%
Group Insurance Plan for Employe	\$1,798	8%	\$1,909	8%	\$1,150	9%	\$1,624	8%
Other Insurance	\$287	1%	\$149	1%	\$0	0%	\$428	2%
Police & Fire Pension	\$163	1%	\$141	1%	\$121	1%	\$335	2%
Public Employee Pension	\$118	1%	\$56	0%	\$38	0%	\$51	0%
Social Security	\$586	3%	\$449	2%	\$339	3%	\$365	2%
Unemployment Insurance	\$20	0%	\$8	0%	\$13	0%	\$20	0%
<b>Payroll Related Costs*</b>	<b>\$2,982</b>	<b>14%</b>	<b>\$2,712</b>	<b>11%</b>	<b>\$1,662</b>	<b>13%</b>	<b>\$2,845</b>	<b>14%</b>
Beach, Parks & Recreation	\$189	1%	\$367	2%	\$118	1%	\$157	1%
Capital Improvement	\$280	1%	\$330	1%	\$150	1%	\$270	1%
General Govt Functions	\$565	3%	\$660	3%	\$384	3%	\$756	4%
Insurance & Pensions	\$1,225	6%	\$154	1%	\$288	2%	\$237	1%
Municipal Debt	\$2,725	13%	\$3,953	17%	\$2,198	17%	\$2,473	12%
Public Safety	\$339	2%	\$298	1%	\$372	3%	\$448	2%
Public Works	\$591	3%	\$1,283	5%	\$468	4%	\$1,579	8%
Water & Sewer	\$2,926	14%	\$3,748	16%	\$1,779	14%	\$2,818	14%
Miscellaneous Appropriations	\$1,432	7%	\$4,537	19%	\$591	5%	\$1,361	7%
<b>Other</b>	<b>\$10,272</b>	<b>49%</b>	<b>\$15,329</b>	<b>64%</b>	<b>\$6,349</b>	<b>50%</b>	<b>\$10,098</b>	<b>49%</b>
<b>Total Appropriations</b>	<b>\$21,160</b>	<b>100%</b>	<b>\$23,894</b>	<b>100%</b>	<b>\$12,628</b>	<b>100%</b>	<b>\$20,811</b>	<b>100%</b>

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



## Appendix - Sea Isle City Revenues - Mapping to Report Categories

<u>SICTA Summary Level</u>	<u>SICTA Intermediate Level</u>	<u>Comparisons Level</u>	<u>Budget Sheets</u>	<u>Sea Isle City Labels</u>	<u>FCOA</u>	
					<u>Pref</u>	<u>Suff</u>
Anticipated Surplus Used	Anticipated Surplus Used		1.Surplus Anticipated	Surplus Anticipated	08	101
Miscellaneous Revenues	Licenses: Alcoholic Beverages		3A: Local Revenues	Licenses: Alcoholic Beverages	08	103
Miscellaneous Revenues	Licenses: Other		3A: Local Revenues	Licenses: Other	08	104
Miscellaneous Revenues	Recreation Fees	Recreation	3G: Other Special Items	Recreation Fees	08	105
Miscellaneous Revenues	Fees and Permits		3A: Local Revenues	Fees and Permits	08	105
Beach Revenue	Beach Tag Fees	Beach	3A: Local Revenues	Beach Fees	08	105
Municipal Court Fines & Costs	Municipal Court Fines & Costs	Municipal Court	3A: Local Revenues	Fines and Costs: Municipal Court	08	110
Parking Meters	Parking Meters		3A: Local Revenues	Parking Meters	08	111
Interest	Interest		3A: Local Revenues	Interest and Costs on Taxes	08	112
Interest	Interest		3A: Local Revenues	Interest on Investments and Deposits	08	113
Capital Surplus	General Capital Surplus		3G: Other Special Items	General Capital Surplus	08	117
Bonds, BANS & Loans	Reserve for Payment of Bonds		3G: Other Special Items	Reserve for Payment of Bonds	08	124
Bonds, BANS & Loans	Reserve for Payment of BANS		3G: Other Special Items	Reserve for Payment of BANS	08	124
Miscellaneous Revenues	Green Acres Loan		3G: Other Special Items	CCM - Debt Service Aid - Green Acres Loan	08	125
Miscellaneous Revenues	Section 8 Housing Close-out		3G: Other Special Items	Section 8 Housing Close-out	08	127
Miscellaneous Revenues	Marina Fees	Marina	3G: Other Special Items	Marina Slips Rental	08	128
Miscellaneous Revenues	TV, Phone, Beach Vendors Franchise Fees		3G: Other Special Items	Local Franchise Fee - Cable and Beach Vendors	08	129
Miscellaneous Revenues	TV, Phone, Beach Vendors Franchise Fees		3G: Other Special Items	Telephone Cell Tower Rental	08	130
Construction Code Fees	Construction Code Fees	Code Enforcement	3C: Construction Code Fees	Uniform Construction Code Fees	08	160
Anticipated Surplus Used	W&S Utility: Anticipated Surplus Used		W&S Utility	W&S: Operating Surplus Anticipated	08	501
Water & Sewer Rents	Water & Sewer Rents	Water & Sewer	W&S Utility	W&S: Water & Sewer Rents	08	503
Miscellaneous Revenues	W&S Utility: Misc Receipts	Water & Sewer	W&S Utility	W&S: Miscellaneous Receipts	08	505
Miscellaneous Revenues	W&S Utility: Misc Receipts	Water & Sewer	W&S Utility	W&S: Penalties	08	506
Grants & State Aid	Municipal Property Tax Relief Aid		3B: State Aid	Consolidated Municipal Property Tax Relief Aid	09	200
Grants & State Aid	Legislative Initiative Municipal Block Grant		3B: State Aid	Legislative Initiative Municipal Block Grant	09	201
Grants & State Aid	Energy Receipts Tax		3B: State Aid	Energy Receipts Tax	09	202
Grants & State Aid	Supplemental Receipts Tax		3B: State Aid	Supplemental Receipts Tax	09	203
Grants & State Aid	Garden State Trust Fund		3B: State Aid	Garden State Trust Fund	09	207
Grants & State Aid	Municipal Homeland Security Assistance		3B: State Aid	Municipal Homeland Security Assistance	09	211
Grants & State Aid	Municipal Homeland Security Assistance		3B: State Aid	Municipal Homeland Security Assistance	09	211
Grants & State Aid	Grants		3F: Public & Private Revenues	Municipal Alliance on Alcoholism and Drug Abuse	10	703
Grants & State Aid	Grants		3F: Public & Private Revenues	COPS in Shops	10	714
Grants & State Aid	Grants		3F: Public & Private Revenues	Body Armor Replacement Fund	10	718
Grants & State Aid	Grants		3F: Public & Private Revenues	State Office of Emergency Management	10	722
Grants & State Aid	Grants		3F: Public & Private Revenues	New Jersey Inspections and Fines	10	723
Grants & State Aid	Grants		3F: Public & Private Revenues	Domestic Violence Grant	10	733
Grants & State Aid	Grants		3F: Public & Private Revenues	Drunk Driving Enforcement Fund	10	745
Grants & State Aid	Grants		3F: Public & Private Revenues	Clean Communities Program	10	770
Delinquent Taxes	Delinquent Taxes		4: Delinquent Taxes	Receipts from Delinquent Taxes	15	499
Municipal Taxes	Municipal Taxes		6: Municipal Taxes	Taxes for Support of Municipal Budget	40002	00
Capital Surplus	W&S Utility: Capital Surplus	Water & Sewer	W&S Utility	W&S: Utility Capital Surplus		

## Appendix - Avalon Revenues - Mapping to Report Categories

SICTA Summary Level	SICTA Intermediate Level	Comparisons Level	Budget Sheets	Avalon Labels	FCOA	
					Pref	Suff
Anticipated Surplus Used	Anticipated Surplus Used		1.Surplus Anticipated	Surplus Anticipated	08	101
Miscellaneous Revenues	Licenses: Alcoholic Beverages		3A: Local Revenues	Licenses: Alcoholic Beverages	08	103
Miscellaneous Revenues	Licenses: Other		3A: Local Revenues	Licenses: Other	08	104
Beach Revenue	Beach Concession Fees & Permits	Beach	Beach Utility	Beach: Fees and Permits	08	105
Beach Revenue	Beach Tag Fees	Beach	Beach Utility	Beach: Fees from Sale of Beach Tags	08	105
Miscellaneous Revenues	TV, Phone, Beach Vendors Franchise Fees		3A: Local Revenues	Cable TV Franchise Tax	08	105
Miscellaneous Revenues	TV, Phone, Beach Vendors Franchise Fees		3G: Other Special Items	Cable TV Franchise Tax - Additional Fees	08	105
Miscellaneous Revenues	Fees and Permits		3A: Local Revenues	Fees and Permits	08	105
Miscellaneous Revenues	Fire Inspector Fees	Code Enforcement	3A: Local Revenues	Fire Inspector Fees	08	105
Miscellaneous Revenues	Licenses: Other		3A: Local Revenues	Rental Registration & Licenses	08	105
Bonds, BANS & Loans	Reserve for Payment of Bonds		3G: Other Special Items	Reserve for Payment of Bonds	08	105
Miscellaneous Revenues	Uniform Fire Safety Act		3G: Other Special Items	Uniform Fire Safety Act	08	106
Municipal Court Fines & Costs	Municipal Court Fines & Costs	Municipal Court	3A: Local Revenues	Fines and Costs: Municipal Court	08	110
Interest	Interest		3A: Local Revenues	Interest and Costs on Taxes	08	112
Interest	Interest		3A: Local Revenues	Interest on Investments and Deposits	08	113
Miscellaneous Revenues	Rental of City Property		3G: Other Special Items	Library - Rent & Admin/Building & Grounds Services	08	117
Bonds, BANS & Loans	Green Acres Loan		3G: Other Special Items	Reserve for Payment of Green Acres Loan	08	118
Construction Code Fees	Construction Code Fees	Code Enforcement	3C: Construction Code Fees	Uniform Construction Code Fees	08	160
Anticipated Surplus Used	W&S Utility: Anticipated Surplus Used		W&S Utility	W&S: Operating Surplus Anticipated	08	501
Inter-Budget Eliminations	Inter-Budget Eliminations		Beach Utility	Beach Utility: Deficit	08	549
Grants & State Aid	Municipal Property Tax Relief Aid		3B: State Aid	Consolidated Municipal Property Tax Relief Aid	09	200
Grants & State Aid	Legislative Initiative Municipal Block Grant		3B: State Aid	Legislative Initiative Municipal Block Grant	09	201
Grants & State Aid	Energy Receipts Tax		3B: State Aid	Energy Receipts Tax	09	202
Grants & State Aid	Supplemental Receipts Tax		3B: State Aid	Reserve - Supplemental Receipts Tax	09	203
Grants & State Aid	Supplemental Receipts Tax		3B: State Aid	Supplemental Receipts Tax	09	203
Grants & State Aid	Garden State Trust Fund		3B: State Aid	Garden State Preservation Trust Fund	09	206
Grants & State Aid	Municipal Homeland Security Assistance		3B: State Aid	Municipal Homeland Security Assistance	09	207
Grants & State Aid	Municipal Homeland Security Assistance		3B: State Aid	Municipal Homeland Security Assistance	09	207
Grants & State Aid	Grants		3F: Public & Private Revenues	Recycling Tonnage Grant	10	701
Grants & State Aid	Grants		3F: Public & Private Revenues	Alcohol Education and Rehabilitation Fund	10	702
Grants & State Aid	Grants		3F: Public & Private Revenues	Safe & Secure Communities Program	10	704
Grants & State Aid	Grants		3F: Public & Private Revenues	Drunk Driving Enforcement Fund	10	745
Grants & State Aid	Grants		3F: Public & Private Revenues	Cooperative Housing Inspections	10	750
Grants & State Aid	Grants		3F: Public & Private Revenues	Emergency Management Grant - Radio Station	10	751
Grants & State Aid	Grants		3F: Public & Private Revenues	Emergency Management Assistance	10	752
Grants & State Aid	Grants		3F: Public & Private Revenues	Police Grant - Bike Patrol	10	754
Grants & State Aid	Grants		3F: Public & Private Revenues	Recreation Grant - McElhatton	10	756
Grants & State Aid	Grants		3F: Public & Private Revenues	Body Armor Replacement Program	10	760
Grants & State Aid	Grants		3F: Public & Private Revenues	Emergency Management - Planning Grant	10	761
Grants & State Aid	Grants		3F: Public & Private Revenues	Public Area Recycling Collection Grant	10	762
Grants & State Aid	Grants		3F: Public & Private Revenues	Clean Communities Program	10	770
Grants & State Aid	Grants		3F: Public & Private Revenues	NJ Transportation Trust Fund Authority Act	10	865
Grants & State Aid	Grants		3F: Public & Private Revenues	Green Acres Grant - Beachfront Acquisition	10	867
Grants & State Aid	Grants		3F: Public & Private Revenues	Municipal Stormwater Regulation Program	10	868
Grants & State Aid	Grants		3F: Public & Private Revenues	COPS in Shops	10	869
Delinquent Taxes	Delinquent Taxes		4: Delinquent Taxes	Receipts from Delinquent Taxes	15	499
Municipal Taxes	Municipal Taxes		6: Municipal Taxes	Taxes for Support of Municipal Budget	40002	00
Miscellaneous Revenues	W&S Utility: Misc Receipts	Water & Sewer	W&S Utility	W&S: Cell Tower Contract		
Miscellaneous Revenues	W&S Utility: Misc Receipts	Water & Sewer	W&S Utility	W&S: Miscellaneous		
Water & Sewer Rents	Water & Sewer Rents	Water & Sewer	W&S Utility	W&S: Rents		

**Appendix - Stone Harbor Revenues - Mapping to Report Categories**

	<u>SICTA Intermediate Level</u>	<u>Comparisons Level</u>	<u>Budget Sheets</u>	<u>Stone Harbor Labels</u>	<u>FCOA</u>	
					<u>Pref</u>	<u>Suff</u>
<u>SICTA Summary Level</u>						
Anticipated Surplus Used	Anticipated Surplus Used		1.Surplus Anticipated	Surplus Anticipated	08	101
Miscellaneous Revenues	Licenses: Alcoholic Beverages		3A: Local Revenues	Licenses: Alcoholic Beverages	08	103
Miscellaneous Revenues	Licenses: Other		3A: Local Revenues	Licenses: Other	08	104
Miscellaneous Revenues	Uniform Fire Code Official	Code Enforcement	3A: Local Revenues	Uniform Fire Code Official	08	105
Miscellaneous Revenues	Recreation Fees	Recreation	3A: Local Revenues	Tennis Courts	08	105
Miscellaneous Revenues	Recreation Fees	Recreation	3G: Other Special Items	Sports Registrations & Arts and Crafts Program	08	105
Miscellaneous Revenues	Marina Fees	Marina	3A: Local Revenues	Marina Fees	08	105
Miscellaneous Revenues	Fees and Permits		3A: Local Revenues	Fees and Permits	08	105
Miscellaneous Revenues	TV, Phone, Beach Vendors Franchise Fees		3A: Local Revenues	Cable TV Franchise Fee	08	105
Beach Revenue	Beach Tag Fees	Beach	3A: Local Revenues	Beach Fees	08	105
Beach Revenue	Beach Concession Fees & Permits	Beach	3G: Other Special Items	Beach Concession - Additional Income	08	105
Beach Revenue	Beach Concession Fees & Permits	Beach	3A: Local Revenues	Beach Concession	08	105
Miscellaneous Revenues	Special Events		3A: Local Revenues	Arts and Crafts show	08	105
Miscellaneous Revenues	Uniform Fire Safety Act		3G: Other Special Items	Uniform Fire Safety Act	08	106
Bonds, BANS & Loans	Reserve for Payment of Bonds		3G: Other Special Items	Reserve for Payment of Bonds	08	107
Municipal Court Fines & Costs	Municipal Court Fines & Costs	Municipal Court	3A: Local Revenues	Fines and Costs: Municipal Court	08	110
Parking Meters	Parking Meters		3A: Local Revenues	Parking Meters	08	111
Interest	Interest		3A: Local Revenues	Interest and Costs on Taxes	08	112
Interest	Interest		3A: Local Revenues	Interest on Investments and Deposits	08	113
Construction Code Fees	Construction Code Fees	Code Enforcement	3C: Construction Code Fees	Uniform Construction Code Fees	08	160
Anticipated Surplus Used	W&S Utility: Anticipated Surplus Used		W&S Utility	W&S: Operating Surplus Anticipated	08	501
Water & Sewer Rents	Water & Sewer Rents	Water & Sewer	W&S Utility	W&S: Water Rents	08	503
Water & Sewer Rents	Water & Sewer Rents	Water & Sewer	W&S Utility	W&S: Sewer Rents	08	504
Miscellaneous Revenues	W&S Utility: Misc Receipts	Water & Sewer	W&S Utility	W&S: Fire Hydrant Service	08	505
Miscellaneous Revenues	W&S Utility: Misc Receipts	Water & Sewer	W&S Utility	W&S: Miscellaneous	08	506
Grants & State Aid	Municipal Property Tax Relief Aid		3B: State Aid	Consolidated Municipal Property Tax Relief Aid	09	200
Grants & State Aid	Legislative Initiative Municipal Block Grant		3B: State Aid	Legislative Initiative Municipal Block Grant	09	201
Grants & State Aid	Energy Receipts Tax		3B: State Aid	Energy Receipts Tax	09	202
Grants & State Aid	Supplemental Receipts Tax		3B: State Aid	Supplemental Receipts Tax	09	203
Grants & State Aid	Municipal Homeland Security Assistance		3B: State Aid	Municipal Homeland Security Assistance	09	205
Grants & State Aid	Municipal Homeland Security Assistance		3B: State Aid	Municipal Homeland Security Assistance	09	205
Grants & State Aid	Grants		3F: Public & Private Revenues	Recycling Tonnage Grant	10	701
Grants & State Aid	Grants		3F: Public & Private Revenues	Alcohol Education and Rehabilitation Fund	10	702
Grants & State Aid	Grants		3F: Public & Private Revenues	Municipal Alliance on Alcoholism and Drug Abuse	10	703
Grants & State Aid	Grants		3F: Public & Private Revenues	Police Body Armor Grant	10	709
Grants & State Aid	Grants		3F: Public & Private Revenues	Drunk Driving Enforcement Fund	10	745
Grants & State Aid	Grants		3F: Public & Private Revenues	Clean Communities Program	10	770
Grants & State Aid	Grants		3F: Public & Private Revenues	Contribution - Archival Museum	10	771
Grants & State Aid	Grants		3F: Public & Private Revenues	Contribution - Bird Sanctuary	10	772
Grants & State Aid	Grants		3F: Public & Private Revenues	Municipal Stormwater Regulation Program	10	773
Grants & State Aid	Grants		3F: Public & Private Revenues	Local All Hazards Emergency Operations Planning Grant	10	774
Delinquent Taxes	Delinquent Taxes		4: Delinquent Taxes	Receipts from Delinquent Taxes	15	499
Municipal Taxes	Municipal Taxes		6: Municipal Taxes	Taxes for Support of Municipal Budget	40002	00
Water & Sewer Rents	Water & Sewer Rents	Water & Sewer	W&S Utility	W&S: Water Rents - Rate increase		
Water & Sewer Rents	Water & Sewer Rents	Water & Sewer	W&S Utility	W&S: Sewer Rents - Rate increase		

**Appendix - North Wildwood Revenues - Mapping to Report Categories**

<u>SICTA Summary Level</u>	<u>SICTA Intermediate Level</u>	<u>Comparisons Level</u>	<u>Budget Sheets</u>	<u>North Wildwood Labels</u>	<u>FCOA</u>	
					<u>Pref</u>	<u>Suff</u>
Anticipated Surplus Used	Anticipated Surplus Used		1.Surplus Anticipated	Surplus Anticipated	08	101
Miscellaneous Revenues	Licenses: Alcoholic Beverages		3A: Local Revenues	Licenses: Alcoholic Beverages	08	103
Miscellaneous Revenues	Licenses: Other		3A: Local Revenues	Licenses: Other	08	104
Miscellaneous Revenues	Tax Search Fees		3A: Local Revenues	Tax Search Fees	08	105
Water & Sewer Rents	Water & Sewer Rents	Water & Sewer	3A: Local Revenues	Sewer Rents	08	105
Miscellaneous Revenues	Rental of City Property		3A: Local Revenues	Rental of City Property	08	105
Miscellaneous Revenues	Fire Inspector Fees	Code Enforcement	3A: Local Revenues	Fire Inspector Fees	08	105
Miscellaneous Revenues	Fees and Permits		3A: Local Revenues	Fees and Permits	08	105
Miscellaneous Revenues	Emergency Resecue Services		3A: Local Revenues	Emergency Resecue Services	08	105
Miscellaneous Revenues	Uniform Fire Safety Act		3G: Other Special Items	Uniform Fire Safety Act	08	106
Water & Sewer Rents	Water & Sewer Rents	Water & Sewer	3G: Other Special Items	Sewer Increase - Rate Increase	08	106
Construction Code Fees	Construction Code Fees	Code Enforcement	3G: Other Special Items	JCOW Fees	08	106
Miscellaneous Revenues	Special Events		3G: Other Special Items	GWTIDA - Special Events	08	106
Water & Sewer Rents	Water & Sewer Rents	Water & Sewer	3G: Other Special Items	Delinquent Sewer	08	106
Beach Revenue	1.85% Beach Maintenance	Beach	3G: Other Special Items	1.85% Beach Maintenance	08	106
Municipal Court Fines & Costs	Municipal Court Fines & Costs	Municipal Court	3A: Local Revenues	Fines and Costs: Municipal Court	08	110
Parking Meters	Parking Meters		3A: Local Revenues	Parking Meters	08	111
Interest	Interest		3A: Local Revenues	Interest and Costs on Taxes	08	112
Interest	Interest		3A: Local Revenues	Interest on Investments and Deposits	08	113
Miscellaneous Revenues	Land Sales - 2003		3G: Other Special Items	Land Sales - 2003	08	126
Miscellaneous Revenues	Tram Car Lease		3A: Local Revenues	Tram Car Lease	08	129
Construction Code Fees	Construction Code Fees	Code Enforcement	3C: Construction Code Fees	Construction Code Fees Offset with Appropriations	08	160
Grants & State Aid	Municipal Property Tax Relief Aid		3B: State Aid	Consolidated Municipal Property Tax Relief Aid	09	200
Grants & State Aid	Legislative Initiative Municipal Block Grant		3B: State Aid	Legislative Initiative Municipal Block Grant	09	201
Grants & State Aid	Energy Receipts Tax		3B: State Aid	Energy Receipts Tax	09	202
Grants & State Aid	Supplemental Receipts Tax		3B: State Aid	Supplemental Receipts Tax	09	203
Grants & State Aid	Municipal Homeland Security Assistance		3B: State Aid	Municipal Homeland Security Assistance Aid	09	208
Grants & State Aid	Grants		3F: Public & Private Revenues	Recycling Tonnage Grant	10	701
Grants & State Aid	Grants		3F: Public & Private Revenues	Small Cities Grant	10	707
Grants & State Aid	Grants		3F: Public & Private Revenues	FEMA Firefighters Grant	10	715
Grants & State Aid	Grants		3F: Public & Private Revenues	COPS in Shops	10	716
Grants & State Aid	Grants		3F: Public & Private Revenues	Body Armor Replacement Fund	10	718
Grants & State Aid	Grants		3F: Public & Private Revenues	NJ State Police Satellite	10	721
Grants & State Aid	Grants		3F: Public & Private Revenues	Highway Safety - Buckle Up	10	728
Grants & State Aid	Grants		3F: Public & Private Revenues	USDA - Rural Development - Fire Truck	10	731
Grants & State Aid	Grants		3F: Public & Private Revenues	UEZ - Parking Lots	10	731
Grants & State Aid	Grants		3F: Public & Private Revenues	NJDEP Storm Water Grant	10	732
Grants & State Aid	Grants		3F: Public & Private Revenues	L & PS Planning Grant	10	732
Grants & State Aid	Grants		3F: Public & Private Revenues	Drunk Driving Enforcement Fund	10	745
Grants & State Aid	Grants		3F: Public & Private Revenues	Clean Communities Program	10	770
Grants & State Aid	Grants		3F: Public & Private Revenues	NJ Transportation Trust Fund Authority Act	10	865
Delinquent Taxes	Delinquent Taxes		4: Delinquent Taxes	Receipts from Delinquent Taxes	15	499
Municipal Taxes	Municipal Taxes		6: Municipal Taxes	Taxes for Support of Municipal Budget	40002	00

**Appendix - Sea Isle City Appropriations - Mapping to Report Categories**



<u>SICTA Summary Level</u>	<u>SICTA Intermediate Level</u>	<u>Cross Town Description</u>	<u>Services</u>	<u>Salaries</u>	<u>SIC Description</u>	<u>Salary v Other Expense</u>	<u>FCOA Codes</u>		
							<u>Pref</u>	<u>Suff1</u>	<u>Suff2</u>
General Govt Functions	Admin & Financial	General Administration		Salaries	Administrative and Executive	Salaries & Wages	20	100	1
General Govt Functions	Admin & Financial	General Administration		Other	Administrative and Executive	Other Expenses	20	100	2
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Salaries	Director's Office	Salaries & Wages	20	110	1
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Salaries	Director's Office	Salaries & Wages	20	110	1
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Salaries	Director's Office	Salaries & Wages	20	110	1
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Other	Director's Office	Other Expenses	20	110	2
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Other	Director's Office	Other Expenses	20	110	2
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Other	Director's Office	Other Expenses	20	110	2
General Govt Functions	Mayor, Council, Boards	General Administration		Salaries	Elections	Salaries & Wages	20	120	1
General Govt Functions	Mayor, Council, Boards	General Administration		Other	Elections	Other Expenses	20	120	2
General Govt Functions	Mayor, Council, Boards	Financial Admin		Salaries	Financial Administration	Salaries & Wages	20	130	1
General Govt Functions	Admin & Financial	Financial Admin		Other	Financial Administration	Other Expenses	20	130	2
General Govt Functions	Mayor, Council, Boards	Financial Admin		Other	Financial Administration	Other Expenses	20	130	2
General Govt Functions	Professional Services	Audit Services		Other	Financial Administration	Other Expenses	20	135	2
General Govt Functions	Admin & Financial	General Administration		Other	Computer Services - All Departments	Other Expenses	20	140	2
General Govt Functions	Admin & Financial	Collections of Taxes		Salaries	Collections of Taxes	Salaries & Wages	20	145	1
General Govt Functions	Admin & Financial	Collections of Taxes		Other	Liquid of Tax Title Liens & Foreclosed Property	Other Expenses	20	145	2
General Govt Functions	Admin & Financial	Collections of Taxes		Other	Collections of Taxes	Other Expenses	20	145	2
General Govt Functions	Admin & Financial	Assessment of Taxes		Salaries	Assessment of Taxes	Salaries & Wages	20	150	1
General Govt Functions	Admin & Financial	Assessment of Taxes		Other	Assessment of Taxes	Other Expenses	20	150	2
General Govt Functions	Admin & Financial	Assessment of Taxes		Other	Assessment of Taxes	Other Expenses	20	150	2
General Govt Functions	Professional Services	Legal Services		Salaries	Legal Services and Costs	Salaries & Wages	20	155	1
General Govt Functions	Professional Services	Legal Services		Other	Legal Services and Costs	Other Expenses	20	155	2
General Govt Functions	Professional Services	Engineering		Salaries	Municipal Engineer	Salaries & Wages	20	165	1
General Govt Functions	Professional Services	Engineering		Other	Municipal Engineer	Other Expenses	20	165	2
General Govt Functions	Professional Services	Economic Development		Other	Publicity	Other Expenses	20	170	2
General Govt Functions	Professional Services	Historical Site		Other	Historical Commissions	Other Expenses	20	175	2
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Salaries	Planning Board	Salaries & Wages	21	180	1
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Other	Preparation of Master Plan	Other Expenses	21	180	2
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Other	Preparation of Master Plan	Other Expenses	21	180	2
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Salaries	Zoning Board	Salaries & Wages	21	185	1
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Other	Zoning Board	Other Expenses	21	185	2
General Govt Functions	Code Enforcement	Code Enforcement	Code Enforcement	Salaries	Plumbing Inspector	Salaries & Wages	22	195	1
General Govt Functions	Code Enforcement	Code Enforcement	Code Enforcement	Salaries	Fire Inspector	Salaries & Wages	22	195	1
General Govt Functions	Code Enforcement	Code Enforcement	Code Enforcement	Salaries	Electrical Inspector	Salaries & Wages	22	195	1
General Govt Functions	Code Enforcement	Code Enforcement	Code Enforcement	Salaries	Construction Code Official	Salaries & Wages	22	195	1
General Govt Functions	Code Enforcement	Code Enforcement	Code Enforcement	Other	Fire Inspector	Other Expenses	22	195	2
General Govt Functions	Code Enforcement	Code Enforcement	Code Enforcement	Other	Construction Code Official	Other Expenses	22	195	2
Insurance & Pensions	Other Insurance	Other Insurance		Other	Insurance: Other Ins Premiums	Other Expenses	23	210	2
Insurance & Pensions	Other Insurance	Other Insurance		Other	Insurance Premiums: Surety Bond	Other Expenses	23	210	2
Insurance & Pensions	Other Insurance	Other Insurance		Payroll Related Costs	Insurance: Work Comp Ins	Other Expenses	23	215	2
Insurance & Pensions	Group Ins for Employees	Group Ins for Employees		Payroll Related Costs	Insurance: Group Ins for Employees	Other Expenses	23	220	2
Insurance & Pensions	Unemployment Insurance	Unemployment Insurance		Payroll Related Costs	Unemploy Comp Insurance	Other Expenses	23	225	2
Insurance & Pensions	Other Insurance	Other Insurance		Other	Insurance Premiums: Reserve	Other Expenses	23	230	2
Insurance & Pensions	Other Insurance	Other Insurance		Other	Insurance Premiums: Other Exp	Other Expenses	23	235	2
Public Safety	Police & Munic Prosecutor	Police		Salaries	Police	Salaries & Wages	25	240	1
Public Safety	Police & Munic Prosecutor	Police		Other	Insurance Premiums: Reserve	Other Expenses	25	240	2
Public Safety	Fire & Emergency Serv	Emergency Management		Salaries	Emergency Management Services	Salaries & Wages	25	252	1
Public Safety	Fire & Emergency Serv	Emergency Management		Other	Emergency Management Services	Other Expenses	25	252	2
Public Safety	Fire & Emergency Serv	Aid to Vol Rescue		Other	First Aid Organization - Contribution	Other Expenses	25	260	2
Public Safety	Fire & Emergency Serv	Fire		Salaries	Smoke Detector Program	Salaries & Wages	25	265	1
Public Safety	Fire & Emergency Serv	Fire		Salaries	Fire	Salaries & Wages	25	265	1
Public Safety	Fire & Emergency Serv	Fire		Other	Smoke Detector Program	Other Expenses	25	265	2
Public Safety	Fire & Emergency Serv	Fire		Other	Fire	Other Expenses	25	265	2
Public Safety	Police & Munic Prosecutor	Municipal Prosecutor		Salaries	Municipal Prosecutor	Salaries & Wages	25	275	1
Public Safety	Police & Munic Prosecutor	Municipal Prosecutor		Other	Municipal Prosecutor	Other Expenses	25	275	2
Public Works	Public Works	Public Works		Salaries	Street Cleaning	Salaries & Wages	26	290	1
Public Works	Public Works	Public Works		Salaries	Road Repairs & Maintenance	Salaries & Wages	26	290	1
Public Works	Public Works	Public Works		Salaries	Administration of Public Works	Salaries & Wages	26	290	1
Public Works	Public Works	Public Works		Other	Street Cleaning	Other Expenses	26	290	2
Public Works	Public Works	Public Works		Other	Road Repairs & Maintenance	Other Expenses	26	290	2
Public Works	Public Works	Public Works		Other	Administration of Public Works	Other Expenses	26	290	2
Public Works	Public Works	Public Works		Salaries	Street Signals and Safety Lanes	Salaries & Wages	26	300	1
Public Works	Public Works	Public Works		Other	Street Signals and Safety Lanes	Other Expenses	26	300	2
Public Works	Solid Waste Collection	Solid Waste Collection		Salaries	Solid Waste Management	Salaries & Wages	26	305	1
Public Works	Solid Waste Collection	Solid Waste Collection		Salaries	Garbage & Trash Removal	Salaries & Wages	26	305	1
Public Works	Solid Waste Collection	Solid Waste Collection		Other	Solid Waste Management	Other Expenses	26	305	2
Public Works	Solid Waste Collection	Solid Waste Collection		Other	Garbage & Trash Removal: Miscellaneous	Other Expenses	26	305	2
Public Works	Solid Waste Collection	Solid Waste Collection		Other	Garbage & Trash Removal: Contractual	Other Expenses	26	305	2
Public Works	Building & Grounds	Building & Grounds		Salaries	Building & Grounds	Salaries & Wages	26	310	1
Public Works	Building & Grounds	Building & Grounds		Other	Building & Grounds	Other Expenses	26	310	2
Public Works	Building & Grounds	Building & Grounds		Other	Americans with Disabilities Act	Other Expenses	26	310	2
Public Works	Building & Grounds	Building & Grounds		Other	Shade Tree Commission	Other Expenses	26	313	2
Public Works	Vehicle Maintenance	Vehicle Maintenance		Salaries	Maintenance - Vehicles	Salaries & Wages	26	315	1
Public Works	Vehicle Maintenance	Vehicle Maintenance		Other	Maintenance - Vehicles	Other Expenses	26	315	2
Miscellaneous Appropriations	Miscellaneous	Health & Human Serv		Salaries	Environmental Commission	Salaries & Wages	27	335	1
Miscellaneous Appropriations	Miscellaneous	Health & Human Serv		Other	Environmental Commission	Other Expenses	27	335	2
Miscellaneous Appropriations	Miscellaneous	Animal Control		Other	Animal Control Contract	Other Expenses	27	340	2
Miscellaneous Appropriations	Miscellaneous	Health & Human Serv		Salaries	Administration of Public Assistance	Salaries & Wages	27	345	1
Miscellaneous Appropriations	Miscellaneous	Health & Human Serv		Other	Administration of Public Assistance	Other Expenses	27	345	2
Beach, Parks & Recreation	Recreation	Recreation	Recreation	Salaries	Recreation	Salaries & Wages	28	370	1

Appendix - Sea Isle City Appropriations - Mapping to Report Categories



Appendix Report #A901SIC

SICTA Summary Level	SICTA Intermediate Level	Cross Town Description	Services	Salaries	SIC Description	Salary v Other Expense	FCOA Codes		
							Pref	Suff1	Suff2
Beach, Parks & Recreation	Recreation	Recreation		Salaries	Marina	Salaries & Wages	28	370	1
Beach, Parks & Recreation	Recreation	Recreation		Other	Recreation	Other Expenses	28	370	2
Beach, Parks & Recreation	Recreation	Recreation		Other	Marina	Other Expenses	28	370	2
Beach, Parks & Recreation	Beach & Boardwalk	Beach & Boardwalk		Salaries	Shore Protection	Salaries & Wages	28	380	1
Beach, Parks & Recreation	Beach & Boardwalk	Beach & Boardwalk		Salaries	Lifeguards	Salaries & Wages	28	380	1
Beach, Parks & Recreation	Beach & Boardwalk	Beach & Boardwalk		Salaries	Bathing Beaches	Salaries & Wages	28	380	1
Beach, Parks & Recreation	Beach & Boardwalk	Beach & Boardwalk		Other	Shore Protection	Other Expenses	28	380	2
Beach, Parks & Recreation	Beach & Boardwalk	Beach & Boardwalk		Other	Lifeguards	Other Expenses	28	380	2
Beach, Parks & Recreation	Beach & Boardwalk	Beach & Boardwalk		Other	Bathing Beaches	Other Expenses	28	380	2
Miscellaneous Appropriations	Miscellaneous	Library		Salaries	Participation in Free County Library	Salaries & Wages	29	390	1
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Electricity	Other Expenses	31	430	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Street Lighting	Other Expenses	31	435	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Telephone	Other Expenses	31	440	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Natural Gas	Other Expenses	31	446	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Fuel Oil	Other Expenses	31	447	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Gasoline	Other Expenses	31	460	2
Miscellaneous Appropriations	Miscellaneous	Contingent		Other	Contingent	Combined	35	470	
Beach, Parks & Recreation	Beach & Boardwalk	Beach & Boardwalk	Beach	Payroll Related Costs	Lifeguards Pension Plan	Other Expenses	36	471	2
Insurance & Pensions	Public Employee Pension	Public Employee Ret Sys		Payroll Related Costs	Public Employees' Retirement System	Combined	36	471	
Insurance & Pensions	Public Employee Pension	Public Employee Ret Sys		Payroll Related Costs	Public Employees' Retirement System	Combined	36	471	
Insurance & Pensions	Social Security	Soc Sec Sys		Payroll Related Costs	Social Security System OASI	Combined	36	472	
Insurance & Pensions	Police & Fire Pension	Police & Firemen Ret Sys NJ		Payroll Related Costs	Police & Firemen's Retirement System	Combined	36	475	
Insurance & Pensions	Police & Fire Pension	Police & Firemen Ret Sys NJ		Payroll Related Costs	Police & Firemen's Retirement System	Combined	36	475	
Insurance & Pensions	Public Employee Pension	Public Employee Ret Sys		Payroll Related Costs	Reserve for Retirement Trust	Combined	36	479	
Miscellaneous Appropriations	Miscellaneous	LOSAP		Other	Statutory Expenditures: LOSAP	Combined	36	499	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Alcoholism & Drug Abuse	Combined	41	703	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	COPS in Shops	Combined	41	714	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Body Armor Replacement Fund	Combined	41	718	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	State Office of Emergency Management	Combined	41	722	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	New Jersey Inspections and Fines	Combined	41	723	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Domestic Violence Grant	Combined	41	733	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Drunk Driving Enforcement Fund	Combined	41	745	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Clean Communities Program	Combined	41	770	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Alcoholism & Drug Abuse	Combined	41	803	
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Salaries	Municipal Court	Salaries & Wages	43	490	1
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Salaries	Municipal Court	Salaries & Wages	43	490	1
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Other	Municipal Court	Other Expenses	43	490	2
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Other	Municipal Court	Other Expenses	43	490	2
Miscellaneous Appropriations	Miscellaneous	Public Defender	Municipal Court	Salaries	Public Defender	Salaries & Wages	43	495	1
Miscellaneous Appropriations	Miscellaneous	Public Defender	Municipal Court	Other	Public Defender	Other Expenses	43	495	2
Miscellaneous Appropriations	Miscellaneous	Public Defender	Municipal Court	Other	Public Defender	Other Expenses	43	495	2
Capital Improvement	Capital Improvement	Capital Improvement		Other	Capital Improvement Fund	Combined	44	901	
Capital Improvement	Capital Improvement	Capital Improvement		Other	Down Payment on Improvements	Combined	44	902	
Capital Improvement	Capital Improvement	Capital Improvement		Other	Purchase of Equipment	Combined	44	950	
Capital Improvement	Capital Improvement	Capital Improvement		Other	Improvements to Flooring in City Hall	Combined	44	950	
Capital Improvement	Capital Improvement	Capital Improvement		Other	Municipal Building Renovations	Combined	44	951	
Municipal Debt	Other Debt	Bond Principal		Other	Payment of Bond Principal	Combined	45	920	
Municipal Debt	BANS & Capital Notes	BANS & Capital Notes		Other	Payment of BANS & Capital Notes	Combined	45	925	
Municipal Debt	Other Debt	Interest on Bonds		Other	Interest on Bonds	Combined	45	930	
Municipal Debt	Other Debt	Interest on Notes		Other	Interest on Notes	Combined	45	935	
Municipal Debt	Other Debt	Greentree		Other	Green Trust Loan Repay - County Support	Combined	45	940	
Municipal Debt	Other Debt	Greentree		Other	Green Trust Loan Repay	Combined	45	940	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Snowstorm Expenditures	Combined	46	870	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Emergency Authorizations	Combined	46	870	
Public Safety	Police & Munic Prosecutor	Police		Salaries	Prior Year Bills: Police Salaries Retro-02	Combined	46	875	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Emergency Authorizations: Special 5 Years	Combined	46	875	
Public Safety	Police & Munic Prosecutor	Police		Salaries	Prior Year Bills: Police Salaries Retro-02/03	Combined	46	876	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Engineering Bills - Walker Previti	Combined	46	877	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Ordinances Unfunded #	Combined	46	888	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Ordinances Unfunded #	Combined	46	888	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Expenditure without an Appropriations	Combined	46	888	
Miscellaneous Appropriations	Reserve for Uncollected Tax	Reserve for Uncollected Tax		Other	Reserve for Uncollected Taxes	Combined	50	899	
Water & Sewer	Other W&S Expenditures	Other W&S Expenditures	Water & Sewer	Salaries	W&S: Operating: Salaries & Wages	Combined	55	501	1ws
Water & Sewer	Other W&S Expenditures	Other W&S Expenditures	Water & Sewer	Other	W&S: Operating: Other Expenses	Combined	55	502	2ws
Insurance & Pensions	Other Insurance	W&S Insurance	Water & Sewer	Other	W&S: Operating: Insurance	Combined	55	503	
Water & Sewer	Cape May County MUA	Cape May County MUA	Water & Sewer	Other	W&S: Cape May County MUA	Combined	55	504	
Water & Sewer	Other W&S Expenditures	Other W&S Expenditures	Water & Sewer	Other	W&S: Capital Improvements : Capital Outlay	Combined	55	512	
Municipal Debt	Other Debt	Bond Principal	Water & Sewer	Other	W&S: Payment on Bond Principal	Combined	55	520	
Municipal Debt	BANS & Capital Notes	BANS & Capital Notes	Water & Sewer	Other	W&S: Payment on BANS & Capital Notes	Combined	55	521	
Municipal Debt	Other Debt	Interest on Bonds	Water & Sewer	Other	W&S: Interest on Bonds	Combined	55	522	
Municipal Debt	Other Debt	Interest on Notes	Water & Sewer	Other	W&S: Interest on Notes	Combined	55	523	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges	Water & Sewer	Other	W&S: Deferred Charges: Emerg Authorizations	Combined	55	530	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges	Water & Sewer	Other	W&S: Deferred Charges: Overexpenditure	Combined	55	531	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges	Water & Sewer	Other	W&S: Deferred Charges: Ordinances Unfunded #	Combined	55	531	
Insurance & Pensions	Public Employee Pension	Public Employee Ret Sys	Water & Sewer	Payroll Related Costs	W&S: Public Employees Retirement System	Combined	55	540	
Insurance & Pensions	Social Security	Soc Sec Sys	Water & Sewer	Payroll Related Costs	W&S: Social Security System	Combined	55	541	
Insurance & Pensions	Unemployment Insurance	Unemployment Insurance	Water & Sewer	Payroll Related Costs	W&S: Unemploy Comp Insurance	Combined	55	542	

**Appendix - Avalon Appropriations - Mapping to Report Categories**

SICTA Summary Level	SICTA Intermediate Level	Cross Town Description	Services	Salaries	Avalon Description	Salary v Other Expense	FCOA Codes		
							Pref	Suff1	Suff2
General Govt Functions	Admin & Financial	General Administration		Salaries	Worker & Community Right to Know Act	Salaries & Wages	20	100	1
General Govt Functions	Admin & Financial	General Administration		Salaries	Unclassified Salary Adjustments	Salaries & Wages	20	100	1
General Govt Functions	Admin & Financial	General Administration		Salaries	Business Administration	Salaries & Wages	20	100	1
General Govt Functions	Admin & Financial	General Administration		Other	Worker & Community Right to Know Act	Other Expenses	20	100	2
General Govt Functions	Admin & Financial	General Administration		Other	Business Administration	Other Expenses	20	100	2
General Govt Functions	Admin & Financial	General Administration		Other	Business Administration	Other Expenses	20	100	2
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Salaries	Office of the Mayor	Salaries & Wages	20	110	1
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Salaries	Council	Salaries & Wages	20	110	1
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Other	Office of the Mayor	Other Expenses	20	110	2
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Other	Council	Other Expenses	20	110	2
General Govt Functions	Mayor, Council, Boards	General Administration		Salaries	Borough Clerk's Office	Salaries & Wages	20	120	1
General Govt Functions	Mayor, Council, Boards	General Administration		Other	Election	Other Expenses	20	120	2
General Govt Functions	Mayor, Council, Boards	General Administration		Other	Borough Clerk's Office	Other Expenses	20	120	2
General Govt Functions	Mayor, Council, Boards	Financial Admin		Salaries	Treasurer's Office	Salaries & Wages	20	130	1
General Govt Functions	Mayor, Council, Boards	Financial Admin		Salaries	Licensing	Salaries & Wages	20	130	1
General Govt Functions	Mayor, Council, Boards	Financial Admin		Other	Treasurer's Office	Other Expenses	20	130	2
General Govt Functions	Mayor, Council, Boards	Financial Admin		Other	Licensing	Other Expenses	20	130	2
General Govt Functions	Professional Services	Audit Services		Other	Audit Services	Other Expenses	20	135	2
General Govt Functions	Admin & Financial	Collections of Taxes		Salaries	Revenue Administration (Tax Collector)	Salaries & Wages	20	145	1
General Govt Functions	Admin & Financial	Collections of Taxes		Other	Revenue Administration (Tax Collector)	Other Expenses	20	145	2
General Govt Functions	Admin & Financial	Assessment of Taxes		Salaries	Tax Assessment Administration	Salaries & Wages	20	150	1
General Govt Functions	Admin & Financial	Assessment of Taxes		Other	Tax Assessment Administration	Other Expenses	20	150	2
General Govt Functions	Professional Services	Legal Services		Salaries	Legal Services	Salaries & Wages	20	155	1
General Govt Functions	Professional Services	Legal Services		Other	Legal Services	Other Expenses	20	155	2
General Govt Functions	Professional Services	Engineering		Other	Engineering Services & Costs	Other Expenses	20	165	2
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Salaries	Planning & Zoning	Salaries & Wages	21	180	1
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Other	Planning & Zoning	Other Expenses	21	180	2
General Govt Functions	Code Enforcement	Code Enforcement	Code Enforcement	Salaries	Zoning Official	Salaries & Wages	22	195	1
General Govt Functions	Code Enforcement	Code Enforcement	Code Enforcement	Salaries	Construction Official	Salaries & Wages	22	195	1
General Govt Functions	Code Enforcement	Code Enforcement	Code Enforcement	Other	Zoning Official	Other Expenses	22	195	2
General Govt Functions	Code Enforcement	Code Enforcement	Code Enforcement	Other	Construction Official	Other Expenses	22	195	2
Insurance & Pensions	Other Insurance	Other Insurance		Other	Insurance: Other Ins Premiums	Other Expenses	23	210	2
Insurance & Pensions	Other Insurance	Other Insurance		Payroll Related Costs	Insurance: Work Comp Ins	Other Expenses	23	215	2
Insurance & Pensions	Group Ins for Employees	Group Ins for Employees		Payroll Related Costs	Insurance: Group Ins for Employees	Other Expenses	23	220	2
Insurance & Pensions	Unemployment Insurance	Unemployment Insurance		Payroll Related Costs	Unemploy Comp Insurance	Other Expenses	23	225	2
Public Safety	Police & Munic Prosecutor	Police		Salaries	Police	Salaries & Wages	25	240	1
Public Safety	Police & Munic Prosecutor	Police		Other	Police	Other Expenses	25	240	2
Public Safety	Police & Munic Prosecutor	Police		Other	Police	Other Expenses	25	240	2
Public Safety	Fire & Emergency Serv	Emergency Management		Salaries	Office of Emergency Mgmt	Salaries & Wages	25	252	1
Public Safety	Fire & Emergency Serv	Emergency Management		Other	Office of Emergency Mgmt	Other Expenses	25	252	2
Public Safety	Fire & Emergency Serv	Aid to Vol Rescue		Salaries	Rescue Squad	Salaries & Wages	25	260	1
Public Safety	Fire & Emergency Serv	Aid to Vol Rescue		Other	Rescue Squad	Other Expenses	25	260	2
Public Safety	Fire & Emergency Serv	Fire		Salaries	Uniform Fire Safety Act - Fire Official	Salaries & Wages	25	265	1
Public Safety	Fire & Emergency Serv	Fire		Other	Uniform Fire Safety Act - Fire Official	Other Expenses	25	265	2
Public Safety	Fire & Emergency Serv	Fire		Other	Fire Department	Other Expenses	25	265	2
Public Safety	Police & Munic Prosecutor	Municipal Prosecutor		Salaries	Municipal Prosecutor	Salaries & Wages	25	275	1
Public Works	Public Works	Public Works		Salaries	Snow Emergency	Salaries & Wages	26	300	1
Public Works	Public Works	Public Works		Salaries	Division of Public Works	Salaries & Wages	26	300	1
Public Works	Public Works	Public Works		Other	Snow Emergency	Other Expenses	26	300	2
Public Works	Public Works	Public Works		Other	Division of Public Works	Other Expenses	26	300	2
Public Works	Solid Waste Collection	Solid Waste Collection		Other	Recycling - Contractual	Other Expenses	26	305	2
Public Works	Solid Waste Collection	Solid Waste Collection		Other	Garbage & Trash Removal	Other Expenses	26	305	2
Public Works	Vehicle Maintenance	Vehicle Maintenance		Salaries	Equipment Maintenance	Salaries & Wages	26	315	1
Public Works	Vehicle Maintenance	Vehicle Maintenance		Other	Equipment Maintenance	Other Expenses	26	315	2
Miscellaneous Appropriations	Miscellaneous	Health & Human Serv		Salaries	Environmental Commission	Salaries & Wages	27	335	1
Miscellaneous Appropriations	Miscellaneous	Health & Human Serv		Other	Environmental Commission	Other Expenses	27	335	2
Miscellaneous Appropriations	Miscellaneous	Animal Control		Other	Animal Control	Other Expenses	27	340	2
Beach, Parks & Recreation	Recreation	Recreation	Recreation	Salaries	Recreation	Salaries & Wages	28	370	1
Beach, Parks & Recreation	Recreation	Recreation	Recreation	Other	Recreation	Other Expenses	28	370	2
Miscellaneous Appropriations	Miscellaneous	Library		Salaries	Library Commission	Salaries & Wages	29	390	1
Miscellaneous Appropriations	Miscellaneous	Library		Other	Library Commission	Other Expenses	29	390	2
Miscellaneous Appropriations	Miscellaneous	Unclassified		Other	Unclassified Prior Year Bills	Other Expenses	30	410	2
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Other	Taylor Design Group - Planning & Zoning OE	Other Expenses	30	410	2
Miscellaneous Appropriations	Miscellaneous	Library		Other	McManimon & Scotland - Library OE - 2003	Other Expenses	30	410	2
Miscellaneous Appropriations	Miscellaneous	Library		Other	James Cahill - Library OE - 2003	Other Expenses	30	410	2
General Govt Functions	Professional Services	Engineering		Other	Hatch, Mott McDonald - Engineering OE - 2003	Other Expenses	30	410	2
Miscellaneous Appropriations	Miscellaneous	Library		Other	Charles Featherer - Library OE - 2003	Other Expenses	30	410	2

**Appendix - Avalon Appropriations - Mapping to Report Categories**

SICTA Summary Level	SICTA Intermediate Level	Cross Town Description	Services	Salaries	Avalon Description	Salary v Other Expense	FCOA Codes		
							Pref	Suff1	Suff2
Miscellaneous Appropriations	Miscellaneous	Unclassified		Salaries	Unclassified Accumulated Leave	Salaries & Wages	30	415	1
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Electricity, Natural Gas	Other Expenses	31	430	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Telephone	Other Expenses	31	440	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Gasoline	Other Expenses	31	460	2
Public Works	Solid Waste Collection	Solid Waste Collection		Other	Sanitary Landfill Closure Act	Other Expenses	32	465	2
Miscellaneous Appropriations	Miscellaneous	Contingent		Other	Contingent	Combined	35	470	
Insurance & Pensions	Public Employee Pension	Public Employee Ret Sys		Payroll Related Costs	Public Employee Retirement System	Combined	36	471	
Insurance & Pensions	Police & Fire Pension	Police & Firemen Ret Sys NJ		Payroll Related Costs	Police & Fire Retirement System	Combined	36	471	
Insurance & Pensions	Social Security	Soc Sec Sys		Payroll Related Costs	Soc Sec Sys	Combined	36	472	
Insurance & Pensions	Police & Fire Pension	Police & Firemen Ret Sys NJ		Payroll Related Costs	Police & Firemen's Retirement System	Combined	36	475	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Recycling Tonnage Grant	Combined	41	701	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Municipal Court Alcohol Rehab Grant	Combined	41	702	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Drunk Driving Enforcement - DWI Grant	Combined	41	745	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Cooperative Housing Inspections	Combined	41	750	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Emergency Management - AM Radio Grant	Combined	41	751	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Emergency Management Grant	Combined	41	752	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Police Grant - Bike Patrol	Combined	41	754	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Recreation Grant - McElhatton	Combined	41	756	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Body Armor Replacement Program	Combined	41	760	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Emergency Management - Planning Grant	Combined	41	761	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Public Area Recycling Collection Grant	Combined	41	762	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Clean Communities Program	Combined	41	770	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Matching Fund for Grants	Combined	41	795	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Dune Drive - 2003/2004	Other Expenses	41	865	2
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	NJ Transport Trust Fund Authority Act	Combined	41	865	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Green Acres Grant - Beachfront Acquisition	Combined	41	867	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Municipal Stormwater Regulation Program	Combined	41	868	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	COPS In Shops	Combined	41	869	
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Salaries	Municipal Court	Salaries & Wages	43	490	1
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Salaries	Municipal Court	Salaries & Wages	43	490	1
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Other	Municipal Court	Other Expenses	43	490	2
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Other	Municipal Court	Other Expenses	43	490	2
Miscellaneous Appropriations	Miscellaneous	Public Defender	Municipal Court	Salaries	Public Defender	Salaries & Wages	43	495	1
Miscellaneous Appropriations	Miscellaneous	Public Defender	Municipal Court	Salaries	Public Defender	Salaries & Wages	43	495	1
Capital Improvement	Capital Improvement	Capital Improvement		Other	Capital Improvement Fund	Combined	44	901	
Municipal Debt	Other Debt	Bond Principal		Other	Payment of Bond Principal	Combined	45	920	
Municipal Debt	Other Debt	NJEIT Principal		Other	NJ EDA Loan - Principal	Combined	45	920	
Municipal Debt	BANS & Capital Notes	BANS & Capital Notes		Other	Payment of BANS & Capital Notes	Combined	45	925	
Municipal Debt	Other Debt	NJEIT 1Interest		Other	NJ EDA Loan - Interest	Combined	45	930	
Municipal Debt	Other Debt	Interest on Bonds		Other	Interest on Bonds	Combined	45	930	
Municipal Debt	Other Debt	Interest on Notes		Other	Interest on Notes	Combined	45	935	
Municipal Debt	Other Debt	Greentree		Other	Green Trust Loan Repay	Combined	45	940	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Emergency Authorizations	Combined	46	870	
Interfund Eliminations	Inter-Budget Eliminations	Inter-Budget Eliminations		Other	Anticipated Deficit in Beach Utility Fund	Combined	46	870	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Deferred Charges for Future Taxation - Unfunded	Combined	46	872	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Special Emergency Authorization 5 yr	Combined	46	875	
Miscellaneous Appropriations	Reserve for Uncollected Tax	Reserve for Uncollected Tax		Other	Reserve for Uncollected Tax	Combined	50	899	
Beach, Parks & Recreation	Other Beach Expenditures	Other Beach Expenditures	Beach	Salaries	Beach: Operating: Salaries & Wages		55	501	1b
Water & Sewer	Other W&S Expenditures	Other W&S Expenditures	Water & Sewer	Salaries	W&S: Operating: Salaries & Wages		55	501	1ws
Beach, Parks & Recreation	Other Beach Expenditures	Other Beach Expenditures	Beach	Other	Beach: Operating: Other Expenses		55	502	2b
Water & Sewer	Other W&S Expenditures	Other W&S Expenditures	Water & Sewer	Other	W&S: Operating: Other Expenses		55	502	2ws
Water & Sewer	Other W&S Expenditures	Other W&S Expenditures	Water & Sewer	Other	W&S: Capital Improvements : Capital Outlay		55	512	
Municipal Debt	Other Debt	Bond Principal	Water & Sewer	Other	W&S: Payment on Bond Principal		55	520	
Municipal Debt	Other Debt	Interest on Bonds	Water & Sewer	Other	W&S: Debt Service: Interest on Bonds		55	522	
Municipal Debt	Other Debt	Interest on Notes	Water & Sewer	Other	W&S: Debt Service: Interest on Notes		55	523	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges	Water & Sewer	Other	W&S: Deferred Charges: Ordinance 516-03		55	531	
Interfund Eliminations	Inter-Budget Eliminations	Inter-Budget Eliminations		Other	Beach: Deficit in Operations in Prior Years		55	532	
Insurance & Pensions	Social Security	Soc Sec Sys	Water & Sewer	Payroll Related Costs	W&S: Social Security System		55	541	
Insurance & Pensions	Social Security	Social Security	Beach	Payroll Related Costs	Beach: Social Security System		55	541	
Insurance & Pensions	Unemployment Insurance	Unemployment Insurance	Beach	Payroll Related Costs	Beach: Unemploy Comp Insurance		55	542	
Miscellaneous Appropriations	Miscellaneous	Library		Other	Aid to Free Public Library	Combined			



**Appendix - Stone Harbor Appropriations - Mapping to Report Categories**

SICTA Summary Level	SICTA Intermediate Level	Cross Town Description	Services	Salaries	Stone Harbor Description	Salary v Other Expense	FCOA Codes		
							Pref	Suff1	Suff2
General Govt Functions	Admin & Financial	General Administration		Salaries	General Administration	Salaries & Wages	20	100	1
General Govt Functions	Admin & Financial	General Administration		Other	General Administration	Other Expenses	20	100	2
General Govt Functions	Admin & Financial	General Administration		Other	Labor Counsel	Other Expenses	20	105	2
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Salaries	Mayor and Council	Salaries & Wages	20	110	1
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Other	Mayor and Council	Other Expenses	20	110	2
General Govt Functions	Mayor, Council, Boards	General Administration		Salaries	Municipal Clerk	Salaries & Wages	20	120	1
General Govt Functions	Mayor, Council, Boards	General Administration		Other	Municipal Clerk	Other Expenses	20	120	2
General Govt Functions	Mayor, Council, Boards	Financial Admin		Salaries	Financial Admin	Salaries & Wages	20	130	1
General Govt Functions	Mayor, Council, Boards	Financial Admin		Other	Financial Admin	Other Expenses	20	130	2
General Govt Functions	Professional Services	Audit Services		Other	Audit Services	Other Expenses	20	135	2
General Govt Functions	Admin & Financial	Collections of Taxes		Salaries	Collections of Taxes	Salaries & Wages	20	145	1
General Govt Functions	Admin & Financial	Collections of Taxes		Other	Collections of Taxes	Other Expenses	20	145	2
General Govt Functions	Admin & Financial	Assessment of Taxes		Salaries	Assessment of Taxes	Salaries & Wages	20	150	1
General Govt Functions	Admin & Financial	Assessment of Taxes		Other	Reassessment Program	Other Expenses	20	150	2
General Govt Functions	Admin & Financial	Assessment of Taxes		Other	Assessment of Taxes	Other Expenses	20	150	2
General Govt Functions	Professional Services	Legal Services		Salaries	Legal Services	Salaries & Wages	20	155	1
General Govt Functions	Professional Services	Legal Services		Other	Legal Services	Other Expenses	20	155	2
General Govt Functions	Professional Services	Engineering		Other	Engineering Services	Other Expenses	20	165	2
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Salaries	Planning Board	Salaries & Wages	21	180	1
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Other	Planning Board	Other Expenses	21	180	2
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Salaries	Zoning Board	Salaries & Wages	21	185	1
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Other	Zoning Board	Other Expenses	21	185	2
General Govt Functions	Code Enforcement	Code Enforcement	Code Enforcement	Salaries	Construction Official	Salaries & Wages	22	195	1
General Govt Functions	Code Enforcement	Code Enforcement	Code Enforcement	Other	Safety Compliance	Other Expenses	22	195	2
General Govt Functions	Code Enforcement	Code Enforcement	Code Enforcement	Other	Construction Official	Other Expenses	22	195	2
Insurance & Pensions	Other Insurance	Other Insurance		Other	Surety Bond Premium	Other Expenses	23	210	2
Insurance & Pensions	Other Insurance	Other Insurance		Other	Other Insurance Premiums	Other Expenses	23	210	2
Insurance & Pensions	Group Ins for Employees	Group Ins for Employees		Payroll Related Costs	Group Insurance Plan for Employees	Other Expenses	23	220	2
Insurance & Pensions	Unemployment Insurance	Unemployment Insurance		Payroll Related Costs	Unemploy Comp Insurance	Other Expenses	23	225	2
Public Safety	Police & Munic Prosecutor	Police		Salaries	Police	Salaries & Wages	25	240	1
Public Safety	Police & Munic Prosecutor	Police		Other	Police purchase of vehicles	Other Expenses	25	240	2
Public Safety	Police & Munic Prosecutor	Police		Other	Police misc other exp	Other Expenses	25	240	2
Public Safety	Fire & Emergency Serv	Emergency Management		Salaries	Office of Emergency Mgmt	Salaries & Wages	25	252	1
Public Safety	Fire & Emergency Serv	Emergency Management		Other	Office of Emergency Mgmt	Other Expenses	25	252	2
Public Safety	Fire & Emergency Serv	Fire		Other	Aid to Volunteer Fire Dept	Other Expenses	25	255	2
Public Safety	Fire & Emergency Serv	Aid to Vol Rescue		Other	Aid to Volunteer Rescue Squad	Other Expenses	25	260	2
Public Safety	Fire & Emergency Serv	Fire		Salaries	Uniform Fire Code Official	Salaries & Wages	25	265	1
Public Safety	Fire & Emergency Serv	Fire		Other	Uniform Fire Code Official	Other Expenses	25	265	2
Public Safety	Fire & Emergency Serv	Fire		Other	Fire Hydrant Service	Other Expenses	25	265	2
Public Safety	Fire & Emergency Serv	Fire		Other	Fire Department	Other Expenses	25	265	2
Public Safety	Police & Munic Prosecutor	Municipal Prosecutor		Salaries	Municipal Prosecutor	Salaries & Wages	25	275	1
Public Works	Public Works	Public Works		Other	Road Repairs & Maintenance	Other Expenses	26	290	2
Public Works	Public Works	Public Works		Salaries	Public Works	Salaries & Wages	26	300	1
Public Works	Public Works	Public Works		Other	Public Works	Other Expenses	26	300	2
Public Works	Solid Waste Collection	Public Works		Salaries	Public Works	Other Expenses	26	300	2
Public Works	Solid Waste Collection	Solid Waste Collection		Salaries	Solid Waste Management	Salaries & Wages	26	305	1
Public Works	Solid Waste Collection	Solid Waste Collection		Salaries	Recycling Program	Salaries & Wages	26	305	1
Public Works	Solid Waste Collection	Solid Waste Collection		Salaries	Garbage & Trash	Salaries & Wages	26	305	1
Public Works	Solid Waste Collection	Solid Waste Collection		Other	Solid Waste Management	Other Expenses	26	305	2
Public Works	Public Works	Public Works		Other	Recycling Program	Other Expenses	26	305	2
Public Works	Solid Waste Collection	Solid Waste Collection		Other	Garbage & Trash	Other Expenses	26	305	2
Public Works	Building & Grounds	Building & Grounds		Other	Public Buildings & Grounds	Other Expenses	26	310	2
Public Works	Building & Grounds	Building & Grounds		Other	Natural Resources Committee	Other Expenses	26	310	2
Public Works	Building & Grounds	Building & Grounds		Other	Grounds Upkeep	Other Expenses	26	310	2
Public Works	Vehicle Maintenance	Vehicle Maintenance		Salaries	Automotive Repairs	Salaries & Wages	26	315	1
Public Works	Vehicle Maintenance	Vehicle Maintenance		Other	Automotive Repairs	Other Expenses	26	315	2
Miscellaneous Appropriations	Miscellaneous	Health & Human Serv		Salaries	Board of Health	Salaries & Wages	27	330	1
Miscellaneous Appropriations	Miscellaneous	Health & Human Serv		Other	Board of Health	Other Expenses	27	330	2
Miscellaneous Appropriations	Miscellaneous	Animal Control		Other	Dog Regulation (Contractual)	Other Expenses	27	340	2
Beach, Parks & Recreation	Recreation	Recreation	Recreation	Salaries	Special Events	Salaries & Wages	28	370	1
Beach, Parks & Recreation	Recreation	Recreation	Recreation	Salaries	Parks and Playgrounds	Salaries & Wages	28	370	1
Beach, Parks & Recreation	Recreation	Recreation	Recreation	Salaries	Arts & Crafts	Salaries & Wages	28	370	1
Beach, Parks & Recreation	Recreation	Recreation	Recreation	Other	Special Events	Other Expenses	28	370	2
Beach, Parks & Recreation	Recreation	Recreation	Recreation	Other	Parks and Playgrounds	Other Expenses	28	370	2
Beach, Parks & Recreation	Recreation	Recreation	Recreation	Other	Arts & Crafts	Other Expenses	28	370	2
Beach, Parks & Recreation	Recreation	Recreation	Recreation	Other	Celebrate 100th Anniversary	Combined	28	370	
Beach, Parks & Recreation	Beach & Boardwalk	Beach & Boardwalk	Beach	Salaries	Dock Bulkhead and Seawall	Salaries & Wages	28	380	1
Beach, Parks & Recreation	Beach & Boardwalk	Beach & Boardwalk	Beach	Salaries	Beach Patrol	Salaries & Wages	28	380	1

**Appendix - Stone Harbor Appropriations - Mapping to Report Categories**

SICTA Summary Level	SICTA Intermediate Level	Cross Town Description	Services	Salaries	Stone Harbor Description	Salary v Other Expense	FCOA Codes		
							Pref	Suff1	Suff2
Beach, Parks & Recreation	Beach & Boardwalk	Beach & Boardwalk	Beach	Other	Dock Bulkhead and Seawall	Other Expenses	28	380	2
Beach, Parks & Recreation	Beach & Boardwalk	Beach & Boardwalk	Beach	Other	Beach Patrol	Other Expenses	28	380	2
Beach, Parks & Recreation	Beach & Boardwalk	Beach & Boardwalk	Beach	Other	Beach Maintenance	Other Expenses	28	380	2
Miscellaneous Appropriations	Miscellaneous	Longevity Pay		Salaries	Longevity Pay for Employees	Salaries & Wages	30	426	1
Miscellaneous Appropriations	Miscellaneous	uniforms		Other	Uniforms	Other Expenses	30	427	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Electricity	Other Expenses	31	430	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Street Lighting	Other Expenses	31	435	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Telephone	Other Expenses	31	440	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Gasoline	Other Expenses	31	460	2
Miscellaneous Appropriations	Miscellaneous	Contingent		Other	Contingent	Combined	35	470	
Insurance & Pensions	Public Employee Pension	Public Employee Ret Sys		Payroll Related Costs	Public Employee Retirement System	Combined	36	471	
Insurance & Pensions	Public Employee Pension	Public Employee Ret Sys		Payroll Related Costs	Public Employee Ret Sys	Combined	36	471	
Insurance & Pensions	Social Security	Soc Sec Sys		Payroll Related Costs	Soc Sec Sys	Combined	36	472	
Insurance & Pensions	Police & Fire Pension	Police & Firemen Ret Sys NJ		Payroll Related Costs	Police & Firemen's Retirement System	Combined	36	475	
Insurance & Pensions	Police & Fire Pension	Police & Firemen Ret Sys NJ		Payroll Related Costs	Police & Firemen's Retirement System	Combined	36	475	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Recycling Tonnage Grants	Combined	41	701	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Alcohol Educ & Rehab Fund	Combined	41	702	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Police Body Armor Grant	Combined	41	709	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Drunk Driving Enforcement	Combined	41	745	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Clean Community Program	Combined	41	770	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Contributions Archival Museum	Combined	41	771	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Contributions Bird Sanctuary Committee	Combined	41	772	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Municipal Stormwater Regulation	Combined	41	773	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Local All Hazards Emergency Op Plan	Combined	41	774	
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Salaries	Municipal Court	Salaries & Wages	43	490	1
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Salaries	Municipal Court	Salaries & Wages	43	490	1
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Other	Municipal Court	Other Expenses	43	490	2
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Other	Municipal Court	Other Expenses	43	490	2
Miscellaneous Appropriations	Miscellaneous	Public Defender	Municipal Court	Salaries	Public Defender	Salaries & Wages	43	495	1
Miscellaneous Appropriations	Miscellaneous	Public Defender	Municipal Court	Other	Public Defender	Other Expenses	43	495	2
Miscellaneous Appropriations	Miscellaneous	Public Defender	Municipal Court	Other	Public Defender	Other Expenses	43	495	2
Capital Improvement	Capital Improvement	Capital Improvement		Other	Capital Improvement Fund	Combined	44	901	
Capital Improvement	Capital Improvement	Capital Improvement		Other	Dredging Improvements	Combined	44	903	
Municipal Debt	Other Debt	Bond Principal		Other	Payment of Bond Principal	Combined	45	920	
Municipal Debt	BANS & Capital Notes	BANS & Capital Notes		Other	Payment of BANS & Capital Notes	Combined	45	925	
Municipal Debt	Other Debt	Interest on Bonds		Other	Interest on Bonds	Combined	45	930	
Municipal Debt	Other Debt	Interest on Notes		Other	Interest on Notes	Combined	45	935	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Emergency Authorization	Combined	46	870	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Special Emergency Authorization 5 yr	Combined	46	875	
Miscellaneous Appropriations	Reserve for Uncollected Tax	Reserve for Uncollected Tax		Other	Reserve for Uncollected Tax	Combined	50	899	
Water & Sewer	Other W&S Expenditures	Other W&S Expenditures	Water & Sewer	Salaries	W&S: Operating: Salaries & Wages		55	501	1ws
Water & Sewer	Other W&S Expenditures	Other W&S Expenditures	Water & Sewer	Other	W&S: Operating: Other Expenses		55	502	2ws
Water & Sewer	Other W&S Expenditures	Other W&S Expenditures	Water & Sewer	Other	W&S: Capital Improvements : Capital Outlay		55	512	
Water & Sewer	Cape May County MUA	Cape May County MUA	Water & Sewer	Other	W&S Utility: Cape May County MUA		55	515	
Municipal Debt	Other Debt	Bond Principal	Water & Sewer	Other	W&S: Payment on Bond Principal		55	520	
Municipal Debt	Other Debt	Interest on Bonds	Water & Sewer	Other	W&S: Debt Service: Interest on Bonds		55	522	
Municipal Debt	Other Debt	Interest on Notes	Water & Sewer	Other	W&S: Debt Service: Interest on Notes		55	523	
Insurance & Pensions	Social Security	Soc Sec Sys	Water & Sewer	Payroll Related Costs	W&S: Social Security System		55	541	
Insurance & Pensions	Unemployment Insurance	Unemployment Insurance	Water & Sewer	Payroll Related Costs	W&S: Unemploy Comp Insurance		55	542	

**Appendix - North Wildwood Appropriations - Mapping to Report Categories**



SICTA Summary Level	SICTA Intermediate Level	Cross Town Description	Services	Salaries	North Wildwood Description	Salary v Other Expense	FCOA Codes		
							Pref	Suff1	Suff2
General Govt Functions	Admin & Financial	General Administration		Salaries	General Administration	Salaries & Wages	20	100	1
General Govt Functions	Admin & Financial	General Administration		Other	Publicity	Other Expenses	20	100	2
General Govt Functions	Admin & Financial	General Administration		Other	General Administration	Other Expenses	20	100	2
General Govt Functions	Admin & Financial	General Administration		Other	Advertising	Other Expenses	20	100	2
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Salaries	Mayor and Council	Salaries & Wages	20	110	1
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Salaries	Mayor and Council	Salaries & Wages	20	110	1
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Salaries	Mayor and Council	Salaries & Wages	20	110	1
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Other	Mayor and Council	Other Expenses	20	110	2
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Other	Mayor and Council	Other Expenses	20	110	2
General Govt Functions	Mayor, Council, Boards	Mayor and Council		Other	Mayor and Council	Other Expenses	20	110	2
General Govt Functions	Mayor, Council, Boards	General Administration		Salaries	City Clerk	Salaries & Wages	20	120	1
General Govt Functions	Mayor, Council, Boards	General Administration		Other	City Clerk	Other Expenses	20	120	2
General Govt Functions	Mayor, Council, Boards	Financial Admin		Salaries	Financial Administration	Salaries & Wages	20	130	1
General Govt Functions	Admin & Financial	Financial Admin		Other	Financial Administration	Other Expenses	20	130	2
General Govt Functions	Admin & Financial	Financial Admin		Other	Ambulance Billing Administration Fee	Other Expenses	20	130	2
General Govt Functions	Admin & Financial	General Administration		Other	Audit Services	Other Expenses	20	140	2
General Govt Functions	Admin & Financial	Collections of Taxes		Salaries	Collections of Taxes	Salaries & Wages	20	145	1
General Govt Functions	Admin & Financial	Collections of Taxes		Other	Collections of Taxes	Other Expenses	20	145	2
General Govt Functions	Admin & Financial	Assessment of Taxes		Salaries	Assessment of Taxes	Salaries & Wages	20	150	1
General Govt Functions	Admin & Financial	Assessment of Taxes		Other	Revaluation & Tax Maps	Other Expenses	20	150	2
General Govt Functions	Admin & Financial	Assessment of Taxes		Other	Assessment of Taxes	Other Expenses	20	150	2
General Govt Functions	Professional Services	Legal Services		Salaries	Legal Services	Salaries & Wages	20	155	1
General Govt Functions	Professional Services	Legal Services		Other	Legal Services	Other Expenses	20	155	2
General Govt Functions	Professional Services	Engineering		Other	Engineering Services	Other Expenses	20	165	2
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Salaries	Planning Board	Salaries & Wages	21	180	1
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Other	Planning Board	Other Expenses	21	180	2
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Salaries	Zoning Board of Adjustment	Salaries & Wages	21	185	1
General Govt Functions	Mayor, Council, Boards	Planning & Zoning Boards		Other	Zoning Board of Adjustment	Other Expenses	21	185	2
General Govt Functions	Code Enforcement	Code Enforcement	Code Enforcement	Salaries	Bureau of Housing Inspections	Salaries & Wages	22	200	1
General Govt Functions	Code Enforcement	Code Enforcement	Code Enforcement	Other	Bureau of Housing Inspections	Other Expenses	22	200	2
Insurance & Pensions	Other Insurance	Other Insurance		Other	Surety Bonds	Other Expenses	23	210	2
Insurance & Pensions	Other Insurance	Other Insurance		Other	General Liability	Other Expenses	23	210	2
Insurance & Pensions	Other Insurance	Other Insurance		Payroll Related Costs	Workers Comp	Other Expenses	23	215	2
Insurance & Pensions	Group Ins for Employees	Group Ins for Employees		Payroll Related Costs	Employee Group Ins	Other Expenses	23	220	2
Insurance & Pensions	Unemployment Insurance	Unemployment Insurance		Payroll Related Costs	Unemploy Comp Insurance	Other Expenses	23	225	2
Public Safety	Police & Munic Prosecutor	Police		Salaries	Police	Salaries & Wages	25	240	1
Public Safety	Fire & Emergency Serv	Emergency Management		Salaries	Emergency Management Servcies	Salaries & Wages	25	252	1
Public Safety	Fire & Emergency Serv	Emergency Management		Other	Emergency Management Servcies	Other Expenses	25	252	2
Public Safety	Fire & Emergency Serv	Fire		Other	Aid to Volunteer Fire Co	Other Expenses	25	255	2
Public Safety	Fire & Emergency Serv	Fire		Salaries	Fire Safety Act	Salaries & Wages	25	265	1
Public Safety	Fire & Emergency Serv	Fire		Salaries	Fire	Salaries & Wages	25	265	1
Public Safety	Fire & Emergency Serv	Fire		Other	Fire Safety Act	Other Expenses	25	265	2
Public Safety	Fire & Emergency Serv	Fire		Other	Fire	Other Expenses	25	265	2
Public Safety	Police & Munic Prosecutor	Municipal Prosecutor		Salaries	Municipal Prosecutor	Salaries & Wages	25	275	1
Public Safety	Police & Munic Prosecutor	Municipal Prosecutor		Other	Municipal Prosecutor	Other Expenses	25	275	2
Public Works	Public Works	Public Works		Salaries	Public Works Department	Salaries & Wages	26	290	1
Public Works	Public Works	Public Works		Other	Snowstorm Exp	Other Expenses	26	290	2
Public Works	Public Works	Public Works		Other	Public Works Department	Other Expenses	26	290	2
Public Works	Solid Waste Collection	Solid Waste Collection		Salaries	Garbage & Trash	Salaries & Wages	26	305	1
Public Works	Solid Waste Collection	Solid Waste Collection		Other	Garbage & Trash	Other Expenses	26	305	2
Public Works	Solid Waste Collection	Solid Waste Collection		Other	Garbage & Trash	Other Expenses	26	305	2
Public Works	Building & Grounds	Building & Grounds		Salaries	Public Buildings & Grounds	Salaries & Wages	26	310	1
Public Works	Building & Grounds	Building & Grounds		Other	Public Buildings & Grounds	Other Expenses	26	310	2
Public Works	Vehicle Maintenance	Vehicle Maintenance		Salaries	Fleet Maintenance	Salaries & Wages	26	315	1
Public Works	Vehicle Maintenance	Vehicle Maintenance		Other	Fleet Maintenance	Other Expenses	26	315	2
Miscellaneous Appropriations	Miscellaneous	Animal Control		Other	Dog Regulation	Other Expenses	27	340	2
Miscellaneous Appropriations	Miscellaneous	Health & Human Serv		Salaries	Administration of Public Assistance	Salaries & Wages	27	345	1
Miscellaneous Appropriations	Miscellaneous	Health & Human Serv		Other	Administration of Public Assistance	Other Expenses	27	345	2
Beach, Parks & Recreation	Recreation	Recreation	Recreation	Salaries	Recreation Center	Salaries & Wages	28	370	1
Beach, Parks & Recreation	Recreation	Recreation	Recreation	Other	Recreation Center	Other Expenses	28	370	2
Beach, Parks & Recreation	Recreation	Recreation	Recreation	Salaries	Parks	Salaries & Wages	28	375	1
Beach, Parks & Recreation	Recreation	Recreation	Recreation	Other	Parks	Other Expenses	28	375	2
Beach, Parks & Recreation	Beach & Boardwalk	Beach & Boardwalk	Beach	Salaries	Lifeguards	Salaries & Wages	28	380	1
Beach, Parks & Recreation	Beach & Boardwalk	Beach & Boardwalk	Beach	Other	Lifeguards	Other Expenses	28	380	2
Miscellaneous Appropriations	Miscellaneous	Unclassified		Other	Celebration of Pub Event	Other Expenses	30	420	2

**Appendix - North Wildwood Appropriations - Mapping to Report Categories**



SICTA Summary Level	SICTA Intermediate Level	Cross Town Description	Services	Salaries	North Wildwood Description	Salary v Other Expense	FCOA Codes		
							Pref	Suff1	Suff2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Electricity	Other Expenses	31	430	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Traffic Lights	Other Expenses	31	435	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Street Lighting	Other Expenses	31	435	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Telephone	Other Expenses	31	440	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Water	Other Expenses	31	445	2
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Natural Gas	Other Expenses	31	446	2
Water & Sewer	Sewer Charges	Sewer Charges	Water & Sewer	Other	Util Auth Sewer Charges	Combined	31	455	
Miscellaneous Appropriations	Utilities	Utility Expenses		Other	Gasoline	Other Expenses	31	460	2
Public Works	Solid Waste Collection	Solid Waste Collection		Other	Tipping Fee	Other Expenses	32	465	2
Miscellaneous Appropriations	Miscellaneous	Contingent		Other	Contingent	Combined	35	470	
Beach, Parks & Recreation	Beach & Boardwalk	Beach & Boardwalk	Beach	Payroll Related Costs	Lifeguards Pension Plan	Other Expenses	36	471	2
Insurance & Pensions	Public Employee Pension	Public Employee Ret Sys		Payroll Related Costs	Public Employees' Retirement System	Combined	36	471	
Insurance & Pensions	Social Security	Soc Sec Sys		Payroll Related Costs	Social Security System OASI	Combined	36	472	
Insurance & Pensions	Police & Fire Pension	Police & Firemen Ret Sys NJ		Payroll Related Costs	Consol Pol & Fire Pension	Combined	36	474	
Insurance & Pensions	Police & Fire Pension	Police & Firemen Ret Sys NJ		Payroll Related Costs	Police & Firemen's Retirement System	Combined	36	475	
Insurance & Pensions	Police & Fire Pension	Police & Firemen Ret Sys NJ		Payroll Related Costs	Police & Firemen's Retirement System	Combined	36	475	
Miscellaneous Appropriations	Miscellaneous	Judgments		Other	Judgments	Combined	37	780	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Recycling Tonnage Grant	Combined	41	701	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Alcohol Educ & Rehab Fund	Combined	41	702	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Small Cities Block Grant	Combined	41	707	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Cops in Schools	Combined	41	714	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	FEMA Firefighters Grant	Combined	41	715	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	COPS in Shops	Combined	41	716	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Body Armor Replacement Fund	Combined	41	718	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	NJ State Police Satellite	Combined	41	721	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Highway Safety Buckle Up	Combined	41	728	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	USDA Rur Dev Fire Truck	Combined	41	731	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	UEZ Parking Lots	Combined	41	731	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	NJDEP Storm Water Grant	Combined	41	732	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	L & PS Planning Grant	Combined	41	732	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Drunk Driving Enforcement Fund	Combined	41	745	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Clean Communities Program	Combined	41	770	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	NJ Transport Trust Fund	Combined	41	865	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Municipal Alliance loc share	Combined	41	898	
Miscellaneous Appropriations	Grants	Rev/App Offset		Other	Matching Funds for Grants	Combined	41	899	
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Salaries	Municipal Court	Salaries & Wages	43	490	1
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Salaries	Municipal Court	Salaries & Wages	43	490	1
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Other	Municipal Court	Other Expenses	43	490	2
Miscellaneous Appropriations	Miscellaneous	Municipal Court	Municipal Court	Other	Municipal Court	Other Expenses	43	490	2
Miscellaneous Appropriations	Miscellaneous	Public Defender	Municipal Court	Salaries	Public Defender	Salaries & Wages	43	495	1
Miscellaneous Appropriations	Miscellaneous	Public Defender	Municipal Court	Other	Public Defender	Other Expenses	43	495	2
Capital Improvement	Capital Improvement	Capital Improvement		Other	Capital Improvement Fund	Combined	44	901	
Capital Improvement	Capital Improvement	Capital Improvement		Other	Down Payment on Improvements	Combined	44	902	
Municipal Debt	Other Debt	Bond Principal		Other	Payment of Bond Principal	Combined	45	920	
Municipal Debt	Other Debt	NJEIT Principal		Other	NJEIT 2002 Principal	Combined	45	920	
Municipal Debt	Other Debt	NJEIT Principal		Other	NJEIT 1997 Principal	Combined	45	920	
Municipal Debt	BANS & Capital Notes	BANS & Capital Notes		Other	Payment of BANS & Capital Notes	Combined	45	925	
Municipal Debt	Other Debt	NJEIT 1Interest		Other	NJEIT 2002 Interest	Combined	45	930	
Municipal Debt	Other Debt	NJEIT 1Interest		Other	NJEIT 1997 Interest	Combined	45	930	
Municipal Debt	Other Debt	Interest on Bonds		Other	Interest on Bonds	Combined	45	930	
Municipal Debt	Other Debt	Interest on Notes		Other	Interest on Notes	Combined	45	935	
Municipal Debt	Other Debt	USDA BONDS		Other	USDA Bond Series 2005A	Combined	45	940	
Municipal Debt	Other Debt	USDA BONDS		Other	USDA Bond Series 2004A	Combined	45	940	
Municipal Debt	Other Debt	USDA BONDS		Other	USDA Bond Series 2000b	Combined	45	940	
Municipal Debt	Other Debt	USDA BONDS		Other	USDA Bond Series 2000A	Combined	45	940	
Municipal Debt	Other Debt	Greentree		Other	Green Trust Loan Repay	Combined	45	940	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Emergency Authroization	Combined	46	870	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Spec Emerg Auth 5 yr	Combined	46	875	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Overexpenditure of Grant Funds	Combined	46	875	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Assessment Fund Def Charge	Combined	46	881	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Ordinances #	Combined	46	888	
Miscellaneous Appropriations	Deferred Charges	Deferred Charges		Other	Ord #1456	Combined	46	888	
Miscellaneous Appropriations	Reserve for Uncollected Tax	Reserve for Uncollected Tax		Other	Reserve for Uncollected Taxes	Combined	50	899	