



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:**

**Website:**

**Phone Number:**

**Mailing Address:**

[Email the UFB if not using Outlook](#)

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
William		Pikolycky		mayor@boroughofwoodbine.net

**Chief Administrative Officer**

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**Chief Financial Officer**

James		Craft		<a href="mailto:cfo@boroughofwoodbine.net">cfo@boroughofwoodbine.net</a>
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**Municipal Clerk**

Lisa		Garrison		<a href="mailto:clerk@boroughofwoodbine.net">clerk@boroughofwoodbine.net</a>
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**Registered Municipal Accountant**

Nancy		Sbrolla		<a href="mailto:msbrolla@ford-scott.com">msbrolla@ford-scott.com</a>
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
David		Bennett	12/31/2023	<a href="mailto:dbennettboroughcouncil@gmail.com">dbennettboroughcouncil@gmail.com</a>
Hector		Cruz	12/31/2023	<a href="mailto:councilman_hcruz@yahoo.com">councilman_hcruz@yahoo.com</a>
Michael	E.	Benson	12/31/2021	<a href="mailto:mbenson@bbattorneys.net">mbenson@bbattorneys.net</a>
Joseph	E.	Johnson	12/31/2021	<a href="mailto:joetipjohnson55@gmail.com">joetipjohnson55@gmail.com</a>
Mary	H.	Perez	12/31/2022	<a href="mailto:maryperez1030@yahoo.com">maryperez1030@yahoo.com</a>
Eduardo		Ortiz	12/31/2022	<a href="mailto:jeepf150@yahoo.com">jeepf150@yahoo.com</a>



**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.234	\$409,880.63	14.30%	\$0.00	Municipal Purpose Tax	ACTUAL	\$412,467.01
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			#DIV/0!	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.159	\$2,038,363.00	71.11%	\$0.00	Local School District	ESTIMATED	\$2,150,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.200	\$350,453.35	12.23%	\$0.00	County Purposes	ESTIMATED	\$356,500.00
County Library	0.030	\$52,259.90	1.82%	\$0.00	County Library	ESTIMATED	\$53,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.009	\$15,363.88	0.54%	\$0.00	County Open Space	ESTIMATED	\$15,500.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2020 Budget)</b>	<b>1.632</b>	<b>\$2,866,320.76</b>	<b>#DIV/0!</b>	<b>\$0.00</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$2,987,467.01</b>
Total Taxable Valuation as of October 1, 2020 <u>\$177,358,802.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,618,723.38</u>		
Current Year Average Residential Assessment <u>\$120,333.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>1,941,566.38</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$2,575,000.00</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$2,897,843.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$89,624.01</u>		
0.234	0.233	-0.43%			Total Amount to be Raised by Taxes <u>\$2,987,467.01</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>97.00%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$409,880.63	\$412,467.01	0.63%	\$2,586.38		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2020 <u>2,820,187.89</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2020 <u>2,878,440.06</u>		
\$0.00	\$280.38	#DIV/0!	\$280.38		% of Taxes Collected, CY 2020 <u>97.98%</u>		
<b>Sheet UFB-1</b>					Delinquent Taxes - December 31, 2020 <u>\$31,632.90</u>		

**USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)**

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Water/Sewer Utility	Airport Utility	Utility	Utility	Utility
08	Surplus	-15.15%	(\$108,922.00)	\$718,922.00	\$610,000.00	\$390,000.00			\$175,000.00	\$45,000.00			
08	Local Revenue	9.88%	\$83,508.17	\$845,491.83	\$929,000.00	\$201,500.00			\$390,000.00	\$337,500.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$289,537.00	\$289,537.00	\$289,537.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-84.73%	(\$958,246.62)	\$1,130,933.00	\$172,686.38	\$172,686.38							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-36.50%	(\$301,722.40)	\$826,722.40	\$525,000.00	\$525,000.00							
15	Receipts from Delinquent Taxes	-52.63%	(\$44,448.80)	\$84,448.80	\$40,000.00	\$40,000.00							
<b><i>Amount to be raised by taxation</i></b>													
07	Local Tax for Municipal Purposes	-17.00%	(\$84,462.58)	\$496,929.59	\$412,467.01	\$412,467.01							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-32.19%</b>	<b>(\$1,414,294.23)</b>	<b>\$4,392,984.62</b>	<b>\$2,978,690.39</b>	<b>\$2,031,190.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$565,000.00</b>	<b>\$382,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Water/Sewer Utility	Airport Utility	Utility	Utility	Utility
20	General Government	4.00	8.00	-0.07%	(\$500.00)	\$712,800.00	\$712,300.00	\$456,700.00			\$172,000.00	\$83,600.00			
21	Land-Use Administration		1.00	0.00%	\$0.00	\$27,000.00	\$27,000.00	\$27,000.00							
22	Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00								
23	Insurance			4.71%	\$11,400.00	\$242,100.00	\$253,500.00	\$205,500.00			\$40,000.00	\$8,000.00			
25	Public Safety		4.00	1.60%	\$2,000.00	\$125,000.00	\$127,000.00	\$127,000.00							
26	Public Works	3.00	4.00	2.50%	\$9,800.00	\$392,400.00	\$402,200.00	\$277,600.00			\$106,000.00	\$18,600.00			
27	Health and Human Services			25.59%	\$10,810.00	\$42,250.00	\$53,060.00	\$53,060.00							
28	Parks and Recreation			-46.51%	(\$10,000.00)	\$21,500.00	\$11,500.00	\$11,500.00							
29	Education (including Library)			1.07%	\$84.00	\$7,872.00	\$7,956.00	\$7,956.00							
30	Unclassified			-6.14%	(\$11,450.00)	\$186,450.00	\$175,000.00				\$175,000.00				
31	Utilities and Bulk Purchases			-4.48%	(\$19,400.00)	\$433,500.00	\$414,100.00	\$152,100.00			\$59,000.00	\$203,000.00			
32	Landfill / Solid Waste Disposal			20.97%	\$13,000.00	\$62,000.00	\$75,000.00	\$75,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			2.48%	\$2,473.00	\$99,554.00	\$102,027.00	\$84,027.00			\$13,000.00	\$5,000.00			
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			13.82%	\$20,577.00	\$148,860.00	\$169,437.00	\$169,437.00							
43	Court and Public Defender			0.00%	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00							
44	Capital			35.00%	\$35,000.00	\$100,000.00	\$135,000.00	\$65,000.00			\$0.00	\$70,000.00			
45	Debt			-100.00%	(\$198,000.00)	\$198,000.00	\$0.00				\$0.00	\$0.00			
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-33.27%	(\$44,679.62)	\$134,303.63	\$89,624.01	\$89,624.01							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>7.00</b>	<b>17.00</b>	<b>-6.09%</b>	<b>(\$178,885.62)</b>	<b>\$2,936,089.63</b>	<b>\$2,757,204.01</b>	<b>\$1,804,004.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$565,000.00</b>	<b>\$388,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	151	\$6,472,100.00	3.65%	15A Public Schools	4	\$3,263,700.00	2.96%
2 Residential	1,087	\$130,802,300.00	73.75%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	39	\$3,628,600.00	2.05%	15C Public Property	197	\$100,474,800.00	91.09%
4A Commercial	61	\$28,794,800.00	16.24%	15D Church and Charities	20	\$5,582,200.00	5.06%
4B Industrial	6	\$3,249,100.00	1.83%	15E Cemeteries & Graveyards	2	\$147,200.00	0.13%
4C Apartments	1	\$3,550,000.00	2.00%	15F Other Exempt	3	\$840,660.00	0.76%
5A/5B Railroad	1	\$24,200.00	0.01%				
6A/6B Business Personal Property	1	\$837,702.00	0.47%				
<b>Total</b>	<b>1,347</b>	<b>\$177,358,802.00</b>	<b>100.00%</b>	<b>Total</b>	<b>226</b>	<b>\$110,308,560.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				112.97%			
Equalized Valuation, Taxable Properties				\$156,996,372.49			
Total # of property tax appeals filed in 2020				County Tax Board			
				1.00			
				State Tax Court			
				0.00			
Number of 2020 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2020				\$0.00			

Percentage of Exempt vs.  
Non-Exempt Properties                      62.20%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**USER FRIENDLY BUDGET SECTION  
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	97,254.16	\$78,999.81		\$1,505.90	\$10,704.96	\$6,043.49
Supervisory Staff (Department Heads & Managers)	4.00		334,415.56	\$221,000.00		\$30,254.90	\$66,254.16	\$16,906.50
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	3.00	10.00	198,988.88	\$123,752.08		\$13,180.73	\$52,589.04	\$9,467.03
<b>Totals</b>	<b>7.00</b>	<b>17.00</b>	<b>630,658.60</b>	<b>\$423,751.89</b>	<b>\$0.00</b>	<b>\$44,941.53</b>	<b>\$129,548.16</b>	<b>\$32,417.02</b>

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

**Yes**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	2.00	\$11,743.92	\$23,487.84	2.00	\$11,543.52	\$23,087.04
Parent & Child	1.00	\$21,986.16	\$21,986.16			\$0.00
Employee & Spouse (or Partner)	3.00	\$23,487.84	\$70,463.52	3.00	\$23,087.04	\$69,261.12
Family	1.00	\$32,765.52	\$32,765.52	1.00	\$32,206.32	\$32,206.32
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>7.00</b>		<b>\$148,703.04</b>	<b>6.00</b>		<b>\$124,554.48</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$11,743.92	\$11,743.92	1	\$10,504.56	\$10,504.56
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>1.00</b>		<b>\$11,743.92</b>	<b>1.00</b>		<b>\$10,504.56</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$28,498.20	\$28,498.20	1	\$25,560.36	\$25,560.36
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>1.00</b>		<b>\$28,498.20</b>	<b>1.00</b>		<b>\$25,560.36</b>
<b>GRAND TOTAL</b>	<b>9.00</b>		<b>\$188,945.16</b>	<b>8.00</b>		<b>\$160,619.40</b>

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

**Is medical coverage provided by the SHBP (Yes or No)?**

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

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
<b>Totals</b>	0.00	\$0.00			
<b>Total Funds Reserved as of end of 2020</b>					
<b>Total Funds Appropriated in 2021</b>					

**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2022	2023	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal			
Regional School Debt			\$0.00	Utility Fund - Interest			
Utility Fund Debt				Bond Anticipation Notes - Principal			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest			
Water/Sewer			\$0.00	Bonds - Principal			
Airport			\$0.00	Bonds - Interest			
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00	Total	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>				Total Principal	\$0.00	\$0.00	\$0.00
Debt Authorized			\$0.00	Total Interest	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	0.00%		
Bonds Outstanding			\$0.00	Description	Debt Not Listed Above		
Loans and Other Debt			\$0.00	Total Guarantees - Governmental			
Total (Current Year)	\$0.00	\$0.00	\$0.00	Total Guarantees - Other			
Population (2010 census)				Total Capital/Equipment Leases			
Per Capita Gross Debt	#DIV/0!			Total Other			
Per Capita Net Debt	#DIV/0!			Bond Rating	Moody's	Standard & Poors	Fitch
3 Yr. Average Property Valuation				Rating			
Net Debt as % of 3 Year Avg Property Valuation		#DIV/0!		Year of Last Rating			
				Mark "X" if Municipality has no bond rating			

## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
<b>Receiving</b>	Township of Middle	Municipal Court Operations		1/1/2020	12/31/2020	\$74,300.00
<b>Receiving</b>	Cape May County Animal Shelter	Animal Shelter & Spay/Neuter		1/1/2020	12/31/2020	\$27,150.00
<b>Receiving</b>	Borough of Avalon	CFO Services		5/1/2019	4/30/2022	\$25,800.00