



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	12/31/2018	mayor@boroughofwoodbine.net

Chief Administrative Officer

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Chief Financial Officer

John	H.	Miller		cfo@boroughofwoodbine.net
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Municipal Clerk

Lisa	A.	Garrison		clerk@boroughofwoodbine.net
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Registered Municipal Accountant

Nancy		Sbrolla		nsbrolla@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Mary	H.	Perez	12/31/2016	maryperez1030@yahoo.com
Eduardo		Ortiz	12/31/2016	jeepf150@yahoo.com
David		Bennett	12/31/2017	dbennettboroughcouncil@gmail.com
Hector		Cruz	12/31/2017	councilman_hcruz@yahoo.com
Michael	E.	Benson	12/31/2018	mbenson@bbattorneys.net
Joseph	E.	Johnson	12/31/2018	joetipjohnson55@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.235	\$420,789.00	17.19%	\$461.07
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	0.903	\$1,617,761.00	66.08%	\$1,771.69
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.194	\$346,492.23	14.15%	\$380.63
County Library	0.027	\$47,020.40	1.92%	\$52.97
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.010	\$16,193.70	0.66%	\$19.62
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2015 Budget)	1.369	\$2,448,256.33	100.00%	\$2,685.98

Total Taxable Valuation as of October 1, 2015 \$178,433,302.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$196,200.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.235	0.234	-0.43%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$420,789.00	\$417,677.00	-0.74%	(\$3,112.00)

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$461.07	\$459.11	-0.43%	(\$1.96)

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$417,677.00
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$0.00
Fire Districts (total levies)	ACTUAL	\$0.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ESTIMATED	\$1,700,000.00
Regional School District	ACTUAL	\$0.00
County Purposes	ESTIMATED	\$355,000.00
County Library	ESTIMATED	\$52,000.00
County Board of Health	ACTUAL	\$0.00
County Open Space	ESTIMATED	\$20,000.00
Other County Levies (total)	ACTUAL	\$0.00

Total ESTIMATED amount to be raised by taxes \$2,544,677.00

Revenue Anticipated, Excluding Tax Levy	2,000,244.00
Budget Appropriations, before Reserve for Uncollected Taxes	2,303,411.00
Total Non-Municipal Tax Levy	\$2,127,000.00
Amount to be Raised by Taxes - Before RUT	\$2,430,167.00
Reserve for Uncollected Taxes (RUT)	\$114,510.49
Total Amount to be Raised by Taxes	\$2,544,677.49

% of Tax Collections used to Calculate RUT 95.50%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	2,417,531.30
Total Tax Levy, CY 2015	2,456,709.00
% of Taxes Collected, CY 2015	98.41%

Delinquent Taxes - December 31, 2015 \$73,762.00

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	11.94%	\$56,000.00	\$469,000.00	\$525,000.00	\$525,000.00							
08	Local Revenue	-2.88%	(\$770.00)	\$26,770.00	\$26,000.00	\$26,000.00							
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	\$0.00	\$0.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-57.36%	(\$767,718.00)	\$1,338,425.00	\$570,707.00	\$570,707.00							
08	Other Special Items	-21.65%	(\$151,733.00)	\$700,733.00	\$549,000.00	\$549,000.00							
15	Receipts from Delinquent Taxes	-29.72%	(\$16,915.00)	\$56,915.00	\$40,000.00	\$40,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-19.14%	(\$98,847.00)	\$516,524.00	\$417,677.00	\$417,677.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-28.84%	(\$979,983.00)	\$3,397,904.00	\$2,417,921.00	\$2,417,921.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government	5.00	8.00	0.20%	\$1,100.00	\$547,900.00	\$549,000.00	\$549,000.00							
21	Land-Use Administration	0.00	1.00	-2.63%	(\$600.00)	\$22,850.00	\$22,250.00	\$22,250.00							
22	Uniform Construction Code	0.00	0.00	74.77%	\$10,000.00	\$13,375.00	\$23,375.00	\$23,375.00							
23	Insurance	0.00	0.00	0.54%	\$1,000.00	\$185,900.00	\$186,900.00	\$186,900.00							
25	Public Safety	0.00	3.00	4.61%	\$4,780.00	\$103,620.00	\$108,400.00	\$108,400.00							
26	Public Works	0.00	0.00	-2.52%	(\$1,450.00)	\$57,450.00	\$56,000.00	\$56,000.00							
27	Health and Human Services	0.00	0.00	69.18%	\$20,855.00	\$30,145.00	\$51,000.00	\$44,000.00	\$7,000.00						
28	Parks and Recreation	0.00	1.00	-12.30%	(\$3,100.00)	\$25,200.00	\$22,100.00	\$22,100.00							
29	Education (including Library)	0.00	0.00	0.00%	\$0.00	\$7,370.00	\$7,370.00	\$7,370.00							
30	Unclassified	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
31	Utilities and Bulk Purchases	0.00	0.00	-2.46%	(\$4,000.00)	\$162,500.00	\$158,500.00	\$158,500.00							
32	Landfill / Solid Waste Disposal	0.00	0.00	-26.55%	(\$53,578.00)	\$201,794.00	\$148,216.00	\$143,100.00	\$5,116.00						
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures	0.00	0.00	7.85%	\$4,533.00	\$57,738.00	\$62,271.00	\$62,271.00							
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services	0.00	0.00	4.43%	\$5,054.00	\$114,206.00	\$119,260.00	\$119,260.00							
43	Court and Public Defender	0.00	0.00	-14.29%	(\$500.00)	\$3,500.00	\$3,000.00	\$3,000.00							
44	Capital	0.00	0.00	-48.94%	(\$684,849.00)	\$1,399,491.00	\$714,642.00	\$135,000.00	\$579,642.00						
45	Debt	0.00	0.00	-94.19%	(\$209,000.00)	\$221,900.00	\$12,900.00	\$12,900.00							
46	Deferred Charges	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$58,227.00	\$58,227.00							
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes	0.00	0.00	-9.86%	(\$12,529.00)	\$127,039.00	\$114,510.00	\$114,510.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	5.00	13.00	-26.33%	(\$864,057.00)	\$3,281,978.00	\$2,417,921.00	\$1,826,163.00	\$591,758.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	163	\$7,553,200.00	4.23%
2 Residential	1,088	\$132,312,100.00	74.15%
3A/3B Farm	36	\$3,871,600.00	2.17%
4A Commercial	60	\$26,959,600.00	15.11%
4B Industrial	6	\$3,249,100.00	1.82%
4C Apartments	1	\$3,650,000.00	2.05%
5A/5B Railroad	1	\$0.00	0.00%
6A/6B Business Personal Property	1	\$837,702.00	0.47%
Total	1,356	\$178,433,302.00	100.00%

Average Ratio (%), Assessed to True Value	117.26%
Equalized Valuation, Taxable Properties	\$152,168,942.52

Total # of property tax appeals filed in 2015	County Tax Board	4.00
	State Tax Court	0.00
Number of 2015 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2015	\$5,252.85
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$2,759,200.00	2.52%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	197	\$100,775,204.00	91.96%
15D Church and Charities	21	\$5,900,400.00	5.38%
15E Cemeteries & Graveyards	2	\$147,200.00	0.13%
15F Other Exempt	0	\$0.00	0.00%
Total	222	\$109,582,004.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 61.41%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption	0	\$0.00	\$0.00	\$0.00
I Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
J Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
K New Dwelling/Conversion Exemption	0	\$0.00	\$0.00	\$0.00
L New Dwelling/Conversion Abatement	0	\$0.00	\$0.00	\$0.00
N Multiple Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
O Multiple Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**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	0.00	7.00	116,940.92	\$96,000.00	\$0.00	\$1,370.60	\$11,338.80	\$8,231.52
Supervisory Staff (Department Heads & Managers)	2.00	0.00	211,229.04	\$127,200.00	\$0.00	\$15,849.12	\$54,326.64	\$13,853.28
Police Officers (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	3.00	6.00	223,340.40	\$138,582.50	\$0.00	\$14,790.02	\$55,209.12	\$14,758.76
Totals	5.00	13.00	551,510.36	\$361,782.50	\$0.00	\$32,009.74	\$120,874.56	\$36,843.56

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

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	1.00	\$11,873.04	\$11,873.04	1.00	\$11,451.00	\$11,451.00
Parent & Child	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	2.00	\$23,745.84	\$47,491.68	2.00	\$22,901.76	\$45,803.52
Family	2.00	\$33,125.88	\$66,251.76	2.00	\$30,803.16	\$61,606.32
Employee Cost Sharing Contribution (enter as negative -)			(\$16,614.96)			(\$15,097.20)
Subtotal	5.00		\$109,001.52	5.00		\$103,763.64
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$11,873.04	\$11,873.04	1	\$11,451.00	\$11,451.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$534.24)			(\$515.28)
Subtotal	1.00		\$11,338.80	1.00		\$10,935.72
Retirees - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	6.00		\$120,340.32	6.00		\$114,699.36

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)?

Yes

Is prescription drug coverage provided by the SHBP (Yes or No)?

Yes

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

	Gross Debt		Net Debt	Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$2,927,000.00	\$2,927,000.00	\$0.00				
Regional School Debt	\$0.00	\$0.00	\$0.00				
Utility Fund Debt							
0	\$0.00	\$0.00	\$0.00				
0	\$0.00	\$0.00	\$0.00				
0	\$0.00	\$0.00	\$0.00				
0	\$0.00	\$0.00	\$0.00				
0	\$0.00	\$0.00	\$0.00				
0	\$0.00	\$0.00	\$0.00				
Municipal Purposes							
Debt Authorized	\$0.00	\$0.00	\$0.00				
Notes Outstanding	\$0.00	\$0.00	\$0.00				
Bonds Outstanding	\$0.00	\$0.00	\$0.00				
Loans and Other Debt	\$18,963.00	\$0.00	\$18,963.00				
Total (Current Year)	\$2,945,963.00	\$2,927,000.00	\$18,963.00				
Utility Fund - Principal				\$0.00			
Utility Fund - Interest				\$0.00			
Bond Anticipation Notes - Principal				\$0.00			
Bond Anticipation Notes - Interest				\$0.00			
Bonds - Principal				\$0.00			
Bonds - Interest				\$0.00			
Loans & Other Debt - Principal				\$12,578.84	\$6,383.92		
Loans & Other Debt - Interest				\$316.68	\$63.84		
Total				\$12,895.52	\$6,447.76	\$0.00	\$0.00
Total Principal				\$12,578.84	\$6,383.92	\$0.00	\$0.00
Total Interest				\$316.68	\$63.84	\$0.00	\$0.00
% of Total Current Year Budget				0.53%			
				Debt Not Listed Above			
Description				Debt Not Listed Above			
Total Guarantees - Governmental				\$0.00			
Total Guarantees - Other				\$0.00			
Total Capital/Equipment Leases				\$0.00			
Total Other				\$0.00			
Bond Rating				<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Rating							
Year of Last Rating							
Mark "X" if Municipality has no bond rating					X		
Population (2010 census)	2,472						
Per Capita Gross Debt	\$1,191.73						
Per Capita Net Debt	\$7.67						
3 Yr. Average Property Valuation		\$154,942,382.67					
Net Debt as % of 3 Year Avg Property Valuation		0.01%					

