



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
William		Pikolycky	12/31/2026	mayor@boroughofwoodbine.net

Chief Administrative Officer

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Chief Financial Officer

First Name	Middle Name	Last Name	Cert. Number	Business Email
Eleanor		Cifaloglio	Acting	cfo@boroughofwoodbine.net

Municipal Clerk

First Name	Middle Name	Last Name	Cert. Number	Business Email
Laurie		Boyd	Acting	clerk@boroughofwoodbine.net

Registered Municipal Accountant

First Name	Middle Name	Last Name	Cert. Number	Business Email
Nancy		Sbrolla	542	nsbrolla@ford-scott.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
David		Bennett	12/31/2026	dbennettboroughcouncil@gmail.com
Hector		Cruz	12/31/2026	councilman_hcruz@yahoo.com
Barbara		Prettyman	12/31/2027	
Joseph	E.	Johnson III	12/31/2027	joetipjohnson55@gmail.com
Mary	H.	Perez	12/31/2025	maryperez1030@yahoo.com
Eduardo		Ortiz	12/31/2025	jeepf150@yahoo.com

Government Type:

Election Type:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2024 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2025 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	0.232	\$415,874.75	13.74%	\$260.68	Municipal Purpose Tax	ACTUAL	\$417,709.09
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$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	1.211	\$2,171,819.00	71.74%	\$1,360.68	Local School District	ESTIMATED	\$2,200,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.205	\$366,693.52	12.11%	\$230.34	County Purposes	ESTIMATED	\$365,000.00
County Library	0.030	\$53,525.95	1.77%	\$33.71	County Library	ESTIMATED	\$60,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$19,496.53	0.64%	\$12.36	County Open Space	ESTIMATED	\$25,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	1.689	\$3,027,409.75	100.00%	\$1,897.76	Total ESTIMATED amount to be raised by taxes		\$3,067,709.09
Total Taxable Valuation as of October 1, 2024 <u>\$219,761,735.94</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,468,153.09</u>		
Current Year (2025) Average Residential Assessment <u>\$122,703.77</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>4,478,910.09</u>		
Prior Year (2024) Average Residential Assessment <u>\$112,360.00</u>					Total Non-Municipal Tax Levy <u>\$2,650,000.00</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$3,660,757.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$30,677.09</u>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <u>\$3,691,434.09</u>		
0.232	0.232	0.00%			% of Tax Collections used to Calculate RUT <u>99.16%</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
\$415,874.75	\$417,709.09	0.44%	\$1,834.34		Total Tax Revenue, Collections CY 2024 <u>3,011,285.10</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2024 <u>3,031,516.45</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2024 <u>99.33%</u>		
\$260.68	\$284.67	9.21%	\$24.00		Delinquent Taxes - December 31, 2024 <u>\$2,009.27</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 Utility	Airport Utility	Utility	Utility	Utility
08	Surplus	-0.56%	(\$5,471.00)	\$972,200.00	\$966,729.00	\$623,725.00			\$234,804.00	\$108,200.00			
08	Local Revenue	-10.26%	(\$98,403.91)	\$958,903.91	\$860,500.00	\$77,500.00			\$353,000.00	\$430,000.00			
09	State Aid (without offsetting appropriation)	-9.35%	(\$30,207.00)	\$323,196.00	\$292,989.00	\$292,989.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-74.02%	(\$6,940,726.62)	\$9,377,390.71	\$2,436,664.09	\$2,436,664.09							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-3.63%	(\$24,361.00)	\$671,636.00	\$647,275.00	\$647,275.00							
15	Receipts from Delinquent Taxes	2.94%	\$392.44	\$13,332.56	\$13,725.00	\$13,725.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-0.26%	(\$1,091.21)	\$418,800.30	\$417,709.09	\$417,709.09							
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								
	Total	-55.75%	(\$7,099,868.30)	\$12,735,459.48	\$5,635,591.18	\$4,509,587.18	\$0.00	\$0.00	\$587,804.00	\$538,200.00	\$0.00	\$0.00	\$0.00

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 Utility	Airport Utility	Utility	Utility	Utility
20	General Government	2.00	17.00	-1.69%	(\$13,750.00)	\$813,400.00	\$799,650.00	\$555,400.00			\$174,250.00	\$70,000.00			
21	Land-Use Administration		2.00	8.00%	\$2,000.00	\$25,000.00	\$27,000.00	\$27,000.00							
22	Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00								
23	Insurance			7.50%	\$31,000.00	\$413,250.00	\$444,250.00	\$338,500.00			\$105,750.00	\$0.00			
25	Public Safety		3.00	2.19%	\$2,200.00	\$100,400.00	\$102,600.00	\$102,600.00							
26	Public Works	3.00	3.00	0.62%	\$2,699.00	\$436,950.00	\$439,649.00	\$324,149.00			\$62,000.00	\$53,500.00			
27	Health and Human Services			26.41%	\$10,790.00	\$40,850.00	\$51,640.00	\$51,640.00							
28	Parks and Recreation			0.00%	\$0.00	\$11,500.00	\$11,500.00	\$11,500.00							
29	Education (including Library)			0.69%	\$55.00	\$7,970.00	\$8,025.00	\$8,025.00							
30	Unclassified			-100.00%	(\$50,000.00)	\$50,000.00	\$0.00				\$0.00				
31	Utilities and Bulk Purchases			1.90%	\$10,426.93	\$547,550.00	\$557,976.93	\$166,100.00			\$106,176.93	\$285,700.00			
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			12.93%	\$12,251.00	\$94,728.00	\$106,979.00	\$94,079.00			\$8,900.00	\$4,000.00			
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			-7.10%	(\$9,761.00)	\$137,514.00	\$127,753.00	\$127,753.00							
43	Court and Public Defender			25.00%	\$500.00	\$2,000.00	\$2,500.00	\$2,500.00							
44	Capital			6.98%	\$14,355.00	\$205,645.00	\$220,000.00	\$105,000.00			\$20,000.00	\$95,000.00			
45	Debt			-0.26%	(\$256.06)	\$98,910.06	\$98,654.00				\$98,654.00	\$0.00			
46	Deferred Charges			#DIV/0!	\$12,073.07	\$0.00	\$12,073.07	\$0.00			\$12,073.07	\$0.00			
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-0.59%	(\$181.66)	\$30,858.75	\$30,677.09	\$30,677.09							
55	Surplus General Budget			#DIV/0!	\$30,000.00	\$0.00	\$30,000.00					\$30,000.00			
	Total	5.00	25.00	1.76%	\$54,401.28	\$3,091,525.81	\$3,145,927.09	\$2,019,923.09	\$0.00	\$0.00	\$587,804.00	\$538,200.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2024 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2024 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	157	\$6,767,000.00	3.76%	15A Public Schools	3	\$2,832,300.00	2.58%
2 Residential	1,085	\$133,133,600.00	74.06%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	39	\$3,631,900.00	2.02%	15C Public Property	192	\$100,576,000.00	91.56%
4A Commercial	63	\$29,214,700.00	16.25%	15D Church and Charities	16	\$4,877,900.00	4.44%
4B Industrial	6	\$3,249,100.00	1.81%	15E Cemeteries & Graveyards	2	\$147,200.00	0.13%
4C Apartments	2	\$3,744,600.00	2.08%	15F Other Exempt	5	\$1,412,300.00	1.29%
5A/5B Railroad	1	\$24,200.00	0.01%				
6A/6B Business Personal Property	837,702		0.00%				
Total	839,055	\$179,765,100.00	100.00%	Total	218	\$109,845,700.00	100.00%
Average Ratio (%), Assessed to True Value				81.80%			
Equalized Valuation, Taxable Properties				\$219,761,735.94			
Total # of property tax appeals filed in 2024				County Tax Board		1.00	
				State Tax Court		2.00	
Number of 2024 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2024				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties 61.11%			

<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 2024 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				
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		7.00	86,925.40	\$78,999.81		\$1,882.10	\$0.00	\$6,043.49
Supervisory Staff (Department Heads & Managers)	2.00	4.00	303,031.46	\$204,280.17		\$18,581.49	\$64,542.36	\$15,627.43
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	14.00	330,686.58	\$207,299.39		\$23,303.68	\$84,974.04	\$15,109.47
Totals	5.00	25.00	720,643.43	\$490,579.38	\$0.00	\$43,767.27	\$149,516.40	\$36,780.38

Is the Local Government required to comply with N.J.S.A. 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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	1.00	\$16,197.12	\$16,197.12	1.00	\$13,349.16	\$13,349.16
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2.00	\$31,805.52	\$63,611.04	2.00	\$24,939.84	\$49,879.68
Family	2.00	\$45,189.96	\$90,379.92	2.00	\$37,244.16	\$74,488.32
Employee Cost Sharing Contribution (enter as negative -)			(\$20,671.68)			(\$14,036.64)
Subtotal	5.00		\$149,516.40	5.00		\$123,680.52
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$10,875.12	\$10,875.12	1	\$9,578.88	\$9,578.88
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$50,421.54	\$100,843.08	2	\$33,968.88	\$67,937.76
Family	1	\$32,402.64	\$32,402.64	1	\$45,567.84	\$45,567.84
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	4.00		\$144,120.84	4.00		\$123,084.48
GRAND TOTAL	9.00		\$293,637.24	9.00		\$246,765.00

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	Deductions	Net					
	Debt		Debt	Current Year	2026	2027	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$625,000.00	\$625,000.00	\$0.00	Utility Fund - Principal	\$48,303.51	\$48,953.56	\$49,615.94	\$2,260,661.72
Regional School Debt			\$0.00	Utility Fund - Interest	\$48,693.44	\$47,793.39	\$46,881.01	\$855,212.51
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
Water	\$5,103,726.02	\$3,756,799.22	\$1,346,926.80	Bond Anticipation Notes - Interest				
Airport			\$0.00	Bonds - Principal				
			\$0.00	Bonds - Interest				
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
				Total	\$96,996.95	\$96,746.95	\$96,496.95	\$3,115,874.23
<u>Municipal Purposes</u>								
Debt Authorized (BNI)			\$0.00	Total Principal	\$48,303.51	\$48,953.56	\$49,615.94	\$2,260,661.72
Notes Outstanding			\$0.00	Total Interest	\$48,693.44	\$47,793.39	\$46,881.01	\$855,212.51
Bonds Outstanding			\$0.00	% of Total Current Year Budget	3.08%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$5,728,726.02	\$4,381,799.22	\$1,346,926.80	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)								
Per Capita Gross Debt	#DIV/0!			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Net Debt	#DIV/0!			Rating				
3 Year Average Property Valuation		\$197,271,363.67		Year of Last Rating				
Net Debt as % of 3 Year Average Property Valuation		0.68%		Mark "X" if Municipality has no bond rating		X		

USER FRIENDLY BUDGET SECTION - Notes

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