



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 0516 Woodbine Borough - County of Cape May

Adopted

Municode: 0516

Filename: 0516_fba_2023.xlsm

Website: www.boroughofwoodbine.net

Phone Number: (609) 861-2153

Mailing Address: 501 Washington Avenue

Municipality: Woodbine

State: NJ

Zip: 08270

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
William		Pikolycky	12/31/2025	mayor@boroughofwoodbine.net

Chief Administrative Officer

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Chief Financial Officer

James		Craft		cfo@boroughofwoodbine.net
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Municipal Clerk

Alex		Bauer		clerk@boroughofwoodbine.net
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Registered Municipal Accountant

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

First Name	Middle Name	Last Name	Term Expires	Business Email
David		Bennett	12/31/2023	dbennettboroughcouncil@gmail.com
Hector		Cruz	12/31/2023	councilman_hcruz@yahoo.com
Michael	E.	Benson	12/31/2024	mbenson@bbattorneys.net
Joseph	E.	Johnson III	12/31/2024	joetipjohnson55@gmail.com
Mary	H.	Perez	12/31/2026	maryperez1030@yahoo.com
Eduardo		Ortiz	12/31/2026	jeepf150@yahoo.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.233	\$415,498.98	13.64%	\$268.21	Municipal Purpose Tax	ACTUAL	\$414,706.06
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	1.219	\$2,174,864.00	71.40%	\$1,403.22	Local School District	ESTIMATED	\$2,200,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.215	\$383,604.68	12.59%	\$247.49	County Purposes	ESTIMATED	\$397,500.00
County Library	0.032	\$55,650.17	1.83%	\$36.84	County Library	ESTIMATED	\$58,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.010	\$16,363.93	0.54%	\$11.51	County Open Space	ESTIMATED	\$19,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2022					Revenue Anticipated, Excluding Tax Levy		
(\$177,726,900.00)							
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		
(\$115,112.00)					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
<u>Prior Year to Current Year Comparison</u>					Total Amount to be Raised by Taxes		
<u>Comparison - Municipal Purposes Tax Rate</u>							
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					<u>Tax Collections - ACTUAL as of Prior Year</u>		
					Total Tax Revenue, Collections CY 2022		
					Total Tax Levy, CY 2022		
					% of Taxes Collected, CY 2022		
					Delinquent Taxes - December 31, 2022		
Sheet UFB-1							

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	28.73%	\$205,540.00	\$715,500.00	\$921,040.00	\$559,000.00			\$251,040.00	\$111,000.00			
08	Local Revenue	-16.51%	(\$167,753.86)	\$1,016,253.86	\$848,500.00	\$85,500.00			\$395,000.00	\$368,000.00			
09	State Aid (without offsetting appropriation)	5.91%	\$17,104.00	\$289,537.00	\$306,641.00	\$306,641.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	10.23%	\$147,343.05	\$1,440,973.57	\$1,588,316.62	\$1,588,316.62							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-24.60%	(\$171,241.42)	\$696,241.42	\$525,000.00	\$525,000.00							
15	Receipts from Delinquent Taxes	-30.07%	(\$12,900.97)	\$42,900.97	\$30,000.00	\$30,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-12.65%	(\$60,042.20)	\$474,748.26	\$414,706.06	\$414,706.06							
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	-0.90%	(\$41,951.40)	\$4,676,155.08	\$4,634,203.68	\$3,509,163.68	\$0.00	\$0.00	\$646,040.00	\$479,000.00	\$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	3.00	10.00	-3.48%	(\$27,850.00)	\$800,350.00	\$772,500.00	\$531,600.00				\$176,000.00	\$64,900.00			
21	Land-Use Administration		2.00	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			28.30%	\$75,550.00	\$267,000.00	\$342,550.00	\$275,000.00				\$50,800.00	\$16,750.00			
25	Public Safety		3.00	0.00%	\$0.00	\$102,000.00	\$102,000.00	\$102,000.00								
26	Public Works	3.00	4.00	1.69%	\$7,000.00	\$413,450.00	\$420,450.00	\$278,600.00				\$113,000.00	\$28,850.00			
27	Health and Human Services			11.29%	\$5,150.00	\$45,600.00	\$50,750.00	\$50,750.00								
28	Parks and Recreation			0.00%	\$0.00	\$11,500.00	\$11,500.00	\$11,500.00								
29	Education (including Library)			0.00%	\$0.00	\$7,989.00	\$7,989.00	\$7,989.00								
30	Unclassified			-71.43%	(\$125,000.00)	\$175,000.00	\$50,000.00					\$50,000.00				
31	Utilities and Bulk Purchases			4.87%	\$24,000.00	\$492,600.00	\$516,600.00	\$163,100.00				\$59,000.00	\$294,500.00			
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			3.75%	\$3,693.00	\$98,368.00	\$102,061.00	\$86,561.00				\$11,500.00	\$4,000.00			
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			2.44%	\$3,585.00	\$146,771.00	\$150,356.00	\$150,356.00								
43	Court and Public Defender			0.00%	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00								
44	Capital			0.00%	\$0.00	\$220,000.00	\$220,000.00	\$75,000.00				\$75,000.00	\$70,000.00			
45	Debt			#DIV/0!	\$109,585.00	\$0.00	\$109,585.00					\$109,585.00	\$0.00			
46	Deferred Charges			#DIV/0!	\$1,155.00	\$0.00	\$1,155.00	\$0.00				\$1,155.00	\$0.00			
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			-52.30%	(\$33,865.92)	\$64,757.98	\$30,892.06	\$30,892.06								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		6.00	19.00	1.46%	\$43,002.08	\$2,949,885.98	\$2,992,888.06	\$1,867,848.06	\$0.00	\$0.00	\$0.00	\$646,040.00	\$479,000.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	154	\$6,702,100.00	6.18%	15A	Public Schools	4	\$3,263,700.00	2.96%
2	Residential	1,087	\$62,331,400.00	57.46%	15B	Other Schools	0		0.00%
3A/3B	Farm	41	\$3,925,100.00	3.62%	15C	Public Property	197	\$100,474,800.00	90.99%
4A	Commercial	61	\$28,873,600.00	26.62%	15D	Church and Charities	16	\$4,904,600.00	4.44%
4B	Industrial	6	\$3,249,100.00	3.00%	15E	Cemeteries & Graveyards	2	\$147,200.00	0.13%
4C	Apartments	1	\$2,550,000.00	2.35%	15F	Other Exempt	5	\$1,628,100.00	1.47%
5A/5B	Railroad	1	\$24,200.00	0.02%					
6A/6B	Business Personal Property	1	\$822,288.00	0.76%					
Total		1,352	\$108,477,788.00	100.00%	Total		224	\$110,418,400.00	100.00%
Average Ratio (%), Assessed to True Value				98.16%	Percentage of Exempt vs. Non-Exempt Properties				
Equalized Valuation, Taxable Properties				\$110,511,193.97	101.79%				
Total # of property tax appeals filed in 2022		County Tax Board	1.00						
		State Tax Court	1.00						
Number of 2022 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 2022									

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate

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	100,211.46	\$78,999.81		\$1,757.80	\$13,410.36	\$6,043.49
Supervisory Staff (Department Heads & Managers)	3.00		244,595.34	\$174,140.24		\$27,827.61	\$29,305.76	\$13,321.73
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	12.00	335,542.84	\$210,035.84		\$21,447.72	\$88,507.92	\$15,551.37
Totals	6.00	19.00	680,349.64	\$463,175.89	\$0.00	\$51,033.13	\$131,224.04	\$34,916.58

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	2.00	\$14,449.32	\$28,898.64	4.00	\$11,969.28	\$47,877.12
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3.00	\$28,898.64	\$86,695.92	1.00	\$23,938.56	\$23,938.56
Family	1.00	\$40,313.64	\$40,313.64	2.00	\$33,390.72	\$66,781.44
Employee Cost Sharing Contribution (enter as negative -)			(\$11,495.04)			(\$18,500.00)
Subtotal	6.00		\$144,413.16	7.00		\$120,097.12
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	1	\$8,800.32	\$8,800.32			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$35,869.68	\$71,739.36	1	\$8,792.16	\$8,792.16
Family	1	\$42,487.68	\$42,487.68	1	\$37,586.16	\$37,586.16
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	4.00		\$123,027.36	2.00		\$46,378.32
GRAND TOTAL	10.00		\$267,440.52	9.00		\$166,475.44

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
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

[illegible]

UFB-9 Accumulated Absence Liability

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

		Gross Debt	Deductions	Net Debt			Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt		\$1,240,000.00	\$1,240,000.00	\$0.00	Utility Fund - Principal		\$57,958.12	\$75,756.95	\$76,394.89	\$3,117,697.98
Regional School Debt				\$0.00	Utility Fund - Interest		\$46,044.96	\$49,581.38	\$48,693.44	\$949,886.93
					Bond Anticipation Notes - Principal					
<u>Utility Fund Debt</u>					Bond Anticipation Notes - Interest					
Water		\$8,119,770.00	\$8,119,770.00	\$0.00	Bonds - Principal					
Airport				\$0.00	Bonds - Interest					
				\$0.00	Loans & Other Debt - Principal					
				\$0.00	Loans & Other Debt - Interest					
				\$0.00						
				Total		\$104,003.08	\$125,338.33	\$125,088.33	\$4,067,584.91	
<u>Municipal Purposes</u>										
Debt Authorized (BNI)				\$0.00	Total Principal		\$57,958.12	\$75,756.95	\$76,394.89	\$3,117,697.98
Notes Outstanding				\$0.00	Total Interest		\$46,044.96	\$49,581.38	\$48,693.44	\$949,886.93
Bonds Outstanding				\$0.00	% of Total Current Year Budget		3.48%			
Loans and Other Debt				\$0.00						
				Description		Debt Not Listed Above				
Total (Current Year)		\$9,359,770.00	\$9,359,770.00	\$0.00	Total Guarantees - Governmental					
				Total Guarantees - Other						
				Total Capital/Equipment Leases						
				Total Other						
					<u>Bond Rating</u>		<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt		\$4,398.39			Rating					
Per Capita Net Debt		\$0.00			Year of Last Rating					
3 Year Average Property Valuation			\$165,782,567.00							
Net Debt as % of 3 Year Average Property Valuation			0.00%		Mark "X" if Municipality has no bond rating					
				Sheet UFB-10						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
