



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 0822\_fbi\_2016.xlsm

**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	J.	Volk	12/31/2016	BVolk@woodbury.nj.us

**Chief Administrative Officer**

Michael		Theokas		Mtheokas@woodbury.nj.us
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**Chief Financial Officer**

Robert		Law		<a href="mailto:Rlaw@woodbury.nj.us">Rlaw@woodbury.nj.us</a>
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**Municipal Clerk**

Roy	A.	Duffield		Rduffield@woodbury.nj.us
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**Registered Municipal Accountant**

Michael	D.	Cesaro		mcesaro@bowmanllp.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
David		Trovato	12/31/2016	Dtrovato@woodbury.nj.us
Tracey	L.	Parker	12/31/2018	Tparker@woodbury.nj.us
Daniel		Reddin	12/31/2017	Dreddin@woodbury.nj.us
Danielle		Carter	12/31/2016	Dcarter@woodbury.nj.us
Theodore		Johnson, Jr.	12/31/2017	Tjohnson@woodbury.nj.us
William	H.	Fleming	12/31/2018	Bfleming@woodbury.nj.us
Heather	S.	Tierney	12/31/2016	Htierney@woodbury.nj.us
Jessica		Floyd	12/31/2017	Jfloyd@woodbury.nj.us
David		Swanson	12/31/2018	Dswanson@woodbury.nj.us



**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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	7.64%	\$105,000.00	\$1,375,000.00	\$1,480,000.00	\$1,080,000.00		\$400,000.00					
08	Local Revenue	6.51%	\$389,327.89	\$5,977,295.07	\$6,366,622.96	\$600,622.96		\$5,766,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,432,199.00	\$1,432,199.00	\$1,432,199.00							
08	Uniform Construction Code Fees	-100.00%	(\$130,857.00)	\$130,857.00	\$0.00	\$0.00							
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>												
11	Shared Services Agreements	-0.08%	(\$250.87)	\$316,825.87	\$316,575.00	\$316,575.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	25.82%	\$36,861.10	\$142,748.10	\$179,609.20	\$179,609.20							
08	Other Special Items	60.75%	\$276,464.51	\$455,080.49	\$731,545.00	\$731,545.00							
15	Receipts from Delinquent Taxes	-24.49%	(\$228,195.44)	\$931,895.44	\$703,700.00	\$703,700.00							
	<b><i>Amount to be raised by taxation</i></b>												
07	Local Tax for Municipal Purposes	0.04%	\$3,725.43	\$8,702,120.57	\$8,705,846.00	\$8,705,846.00							
07	Minimum Library Tax	-0.27%	(\$551.09)	\$205,953.93	\$205,402.84	\$205,402.84							
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							
	<b>Total</b>	<b>2.30%</b>	<b>\$451,524.53</b>	<b>\$19,669,975.47</b>	<b>\$20,121,500.00</b>	<b>\$13,955,500.00</b>	<b>\$0.00</b>	<b>\$6,166,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

FCOA	Budgeted 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	11.00	11.00	1.00%	\$50,011.10	\$4,997,909.10	\$5,047,920.20	\$1,009,500.00	\$193,420.20		\$3,845,000.00					
21	Land-Use Administration	0.00	0.00	17.32%	\$7,900.00	\$45,600.00	\$53,500.00	\$53,500.00								
22	Uniform Construction Code	3.00	0.00	-33.45%	(\$94,000.00)	\$281,000.00	\$187,000.00	\$187,000.00								
23	Insurance	0.00	0.00	-0.61%	(\$12,074.35)	\$1,992,074.35	\$1,980,000.00	\$1,980,000.00								
25	Public Safety	35.00	26.00	1.59%	\$56,746.01	\$3,559,078.99	\$3,615,825.00	\$3,615,825.00								
26	Public Works	29.00	4.00	0.88%	\$16,464.91	\$1,861,035.09	\$1,877,500.00	\$1,877,500.00								
27	Health and Human Services	0.00	0.00	0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
28	Parks and Recreation	0.00	0.00	0.00%	\$0.00	\$64,000.00	\$64,000.00	\$64,000.00								
29	Education (including Library)	2.00	8.00	0.00%	\$0.00	\$275,000.00	\$275,000.00	\$275,000.00								
30	Unclassified	0.00	0.00	-42.86%	(\$12,000.00)	\$28,000.00	\$16,000.00	\$16,000.00								
31	Utilities and Bulk Purchases	0.00	0.00	-0.37%	(\$1,850.36)	\$498,850.36	\$497,000.00	\$497,000.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
35	Contingency	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures	0.00	0.00	1.41%	\$18,588.00	\$1,321,402.00	\$1,339,990.00	\$1,158,990.00			\$181,000.00					
37	Judgements	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
42	Shared Services	0.00	0.00	35.03%	\$120,000.00	\$342,575.00	\$462,575.00	\$462,575.00								
43	Court and Public Defender	0.00	0.00	-100.00%	(\$17,337.21)	\$17,337.21	\$0.00	\$0.00								
44	Capital	0.00	0.00	50.00%	\$100,000.00	\$200,000.00	\$300,000.00	\$200,000.00			\$100,000.00					
45	Debt	0.00	0.00	36.19%	\$862,000.00	\$2,381,800.00	\$3,243,800.00	\$1,203,800.00			\$2,040,000.00					
46	Deferred Charges	0.00	0.00	0.00%	\$0.00	\$55,057.00	\$55,057.00	\$55,057.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	4.26%	\$45,218.58	\$1,060,614.22	\$1,105,832.80	\$1,105,832.80								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
	<b>Total</b>	<b>80.00</b>	<b>49.00</b>	<b>6.00%</b>	<b>\$1,139,666.68</b>	<b>\$18,981,833.32</b>	<b>\$20,121,500.00</b>	<b>\$13,762,079.80</b>	<b>\$193,420.20</b>	<b>\$0.00</b>	<b>\$6,166,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	148	\$8,731,400.00	1.49%	15A Public Schools	9	\$25,389,000.00	9.38%	
2 Residential	2,883	\$404,064,770.00	68.88%	15B Other Schools	1	\$2,005,100.00	0.74%	
3A/3B Farm			0.00%	15C Public Property	107	\$90,003,800.00	33.24%	
4A Commercial	303	\$140,616,400.00	23.97%	15D Church and Charities	58	\$122,178,900.00	45.13%	
4B Industrial	4	\$3,556,800.00	0.61%	15E Cemeteries & Graveyards	2	\$217,400.00	0.08%	
4C Apartments	23	\$24,589,900.00	4.19%	15F Other Exempt	27	\$30,951,800.00	11.43%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$5,086,471.00	0.87%					
<b>Total</b>	<b>3,362</b>	<b>\$586,645,741.00</b>	<b>100.00%</b>	<b>Total</b>	<b>204</b>	<b>\$270,746,000.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value		95.69%		Percentage of Exempt vs. Non-Exempt Properties				46.15%
Equalized Valuation, Taxable Properties		\$613,069,015.57						
Total # of property tax appeals filed in 2015		County Tax Board	51.00					
		State Tax Court	9.00					
Number of 2015 County Tax Board decisions appealed to Tax Court		0.00						
Number of pending property tax appeals in State Tax Court		7.00						
Amount paid out by municipality for tax appeals in 2015		\$0.00						

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption	2	\$0.00	\$1,463,600.00	\$65,115.56
I Dwelling Exemption	30	\$0.00	\$325,830.00	\$14,496.18
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>32</b>	<b>0.00</b>	<b>1,789,430.00</b>	<b>79,611.74</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	0.00	10.00	41,985.53	\$26,000.00	\$0.00	\$3,264.27	\$10,732.26	\$1,989.00
Supervisory Staff (Department Heads & Managers)	6.00	0.00	670,961.08	\$415,500.00	\$0.00	\$52,165.62	\$171,509.71	\$31,785.75
Police Officers (Including Superior Officers)	28.00	0.00	4,857,634.93	\$2,768,150.00	\$122,250.00	\$612,837.01	\$1,142,634.44	\$211,763.48
Fire Fighters (Including Superior Officers)	4.00	0.00	490,118.97	\$283,000.00	\$6,000.00	\$62,652.99	\$116,816.48	\$21,649.50
All Other Union Employees not listed above	25.00	4.00	2,145,586.31	\$1,310,100.00	\$30,000.00	\$164,481.77	\$540,781.89	\$100,222.65
All Other Non-Union Employees not listed above	16.00	35.00	1,426,054.70	\$883,100.00	\$0.00	\$110,872.34	\$364,525.22	\$67,557.15
<b>Totals</b>	<b>79.00</b>	<b>49.00</b>	<b>9,632,341.53</b>	<b>\$5,685,850.00</b>	<b>\$158,250.00</b>	<b>\$1,006,274.00</b>	<b>\$2,347,000.00</b>	<b>\$434,967.53</b>

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

**NO**

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	25.00	\$11,418.84	\$285,471.00	22.00	\$11,016.12	\$242,354.64
Parent & Child	9.00	\$20,439.72	\$183,957.48	8.00	\$18,617.28	\$148,938.24
Employee & Spouse (or Partner)	9.00	\$22,837.56	\$205,538.04	7.00	\$22,032.12	\$154,224.84
Family	22.00	\$31,858.56	\$700,888.32	26.00	\$29,633.40	\$770,468.40
Employee Cost Sharing Contribution (enter as negative - )			(\$241,150.00)			(\$170,285.00)
<b>Subtotal</b>	<b>65.00</b>		<b>\$1,134,704.84</b>	<b>63.00</b>		<b>\$1,145,701.12</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	19	\$7,573.91	\$143,904.36	20	\$9,913.44	\$198,268.80
Parent & Child	3	\$20,569.32	\$61,707.96	4	\$19,499.64	\$77,998.56
Employee & Spouse (or Partner)	19	\$17,405.27	\$330,700.20	16	\$20,538.36	\$328,613.76
Family	16	\$34,236.00	\$547,776.00	15	\$34,542.12	\$518,131.80
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>57.00</b>		<b>\$1,084,088.52</b>	<b>55.00</b>		<b>\$1,123,012.92</b>
<b>GRAND TOTAL</b>	<b>122.00</b>		<b>\$2,218,793.36</b>	<b>118.00</b>		<b>\$2,268,714.04</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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross		Net	Current Year				
	Debt	Deductions		Debt	Budget	2017	2018	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt	\$6,155,000.00	\$6,155,000.00	\$0.00	Utility Fund - Principal	\$878,000.00	\$722,103.37	\$752,103.37	\$7,479,589.94
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$311,000.00	\$268,194.63	\$242,057.50	\$1,262,892.50
Utility Fund Debt				Bond Anticipation Notes - Principal	\$900,000.00			
Water/Sewer	\$13,154,385.25	\$13,154,385.25	\$0.00	Bond Anticipation Notes - Interest	\$147,000.00			
0			\$0.00	Bonds - Principal	\$770,000.00	\$615,000.00	\$265,000.00	\$2,270,000.00
0			\$0.00	Bonds - Interest	\$167,000.00	\$141,885.00	\$115,805.00	\$396,562.50
0			\$0.00	Loans & Other Debt - Principal	\$61,370.00	\$62,338.58	\$55,679.38	\$490,020.50
0			\$0.00	Loans & Other Debt - Interest	\$9,430.00	\$8,452.87	\$7,457.55	\$32,911.16
0			\$0.00					
0			\$0.00					
<b>Municipal Purposes</b>				<b>Total</b>	<b>\$3,243,800.00</b>	<b>\$1,817,974.45</b>	<b>\$1,438,102.80</b>	<b>\$11,931,976.60</b>
Debt Authorized	\$6,191,757.72	\$0.00	\$6,191,757.72	Total Principal	\$2,609,370.00	\$1,399,441.95	\$1,072,782.75	\$10,239,610.44
Notes Outstanding	\$4,769,000.00	\$0.00	\$4,769,000.00	Total Interest	\$634,430.00	\$418,532.50	\$365,320.05	\$1,692,366.16
Bonds Outstanding	\$3,920,000.00	\$0.00	\$3,920,000.00	% of Total Current Year Budget	16.12%			
Loans and Other Debt	\$669,401.32	\$0.00	\$669,401.32					
<b>Total (Current Year)</b>	<b>\$34,859,544.29</b>	<b>\$19,309,385.25</b>	<b>\$15,550,159.04</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	10,174			Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00
Per Capita Gross Debt	\$3,426.34			Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00
Per Capita Net Debt	\$1,528.42			Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00
3 Yr. Average Property Valuation		\$623,434,779.33		Total Other	\$0.00	\$0.00	\$0.00	\$0.00
Net Debt as % of 3 Year Avg Property Valuation		2.49%		<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
				Rating	Aa3	AA	-	
				Year of Last Rating	March 2011	May 2014	-	
				<b>Mark "X" if Municipality has no bond rating</b>				



