



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0822 Woodbury City - County of Gloucester

Adopted

Municode: 0822

Filename: 0822_fba_2017.xlsm

Website: www.woodbury.nj.us

Phone Number:

856-845-1300

Mailing Address:

City of Woodbury

33 Delaware St., PO Box 180

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

Municipality:

Woodbury

State:

NJ

Zip:

08096

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jessica		Floyd	12/31/2018	Jfloyd@woodbury.nj.us

Chief Administrative Officer

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

Robert		Law		Rlaw@woodbury.nj.us
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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
Tracey	L.	Parker	12/31/2018	Tparker@woodbury.nj.us
Daniel		Reddin	12/31/2017	Dreddin@woodbury.nj.us
Danielle		Carter	12/31/2019	Dcarter@woodbury.nj.us
Theodore		Johnson, Jr.	12/31/2017	Tjohnson@woodbury.nj.us
Karlene		O'Connor	12/31/2017	KOconnor@woodbury.nj.us
William	H.	Fleming	12/31/2018	Bfleming@woodbury.nj.us
Heather	S.	Tierney	12/31/2019	Htierney@woodbury.nj.us
Ken		McIlvaine	12/31/2017	KMcIlvaine@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	-23.39%	(\$510,000.00)	\$2,180,000.00	\$1,670,000.00	\$1,080,000.00		\$590,000.00					
08	Local Revenue	1.04%	\$59,997.79	\$5,749,502.21	\$5,809,500.00	\$767,500.00		\$5,042,000.00					
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	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-0.19%	(\$572.80)	\$307,147.80	\$306,575.00	\$306,575.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-57.02%	(\$125,265.90)	\$219,685.97	\$94,420.07	\$94,420.07							
08	Other Special Items	-39.73%	(\$330,536.29)	\$831,861.29	\$501,325.00	\$501,325.00							
15	Receipts from Delinquent Taxes	-12.80%	(\$99,659.92)	\$778,659.92	\$679,000.00	\$679,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.23%	\$20,617.11	\$8,886,291.50	\$8,906,908.61	\$8,906,908.61							
07	Minimum Library Tax	-4.06%	(\$8,330.52)	\$205,402.84	\$197,072.32	\$197,072.32							
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	-4.83%	(\$993,750.53)	\$20,590,750.53	\$19,597,000.00	\$13,965,000.00	\$0.00	\$5,632,000.00	\$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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	11.00	10.00	-3.63%	(\$185,265.90)	\$5,104,496.97	\$4,919,231.07	\$1,001,000.00	\$98,231.07		\$3,820,000.00					
21	Land-Use Administration	0.00	0.00	20.93%	\$9,000.00	\$43,000.00	\$52,000.00	\$52,000.00								
22	Uniform Construction Code	2.00	0.00	-5.67%	(\$8,000.00)	\$141,000.00	\$133,000.00	\$133,000.00								
23	Insurance	0.00	0.00	13.28%	\$263,000.00	\$1,980,000.00	\$2,243,000.00	\$2,243,000.00								
25	Public Safety	35.00	25.00	1.22%	\$43,919.30	\$3,610,405.70	\$3,654,325.00	\$3,654,325.00								
26	Public Works	29.00	4.00	0.92%	\$17,580.70	\$1,920,419.30	\$1,938,000.00	\$1,938,000.00								
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	-0.78%	(\$500.00)	\$64,500.00	\$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	351.92%	\$91,500.00	\$26,000.00	\$117,500.00	\$117,500.00								
31	Utilities and Bulk Purchases	0.00	0.00	1.25%	\$6,000.00	\$479,000.00	\$485,000.00	\$485,000.00								
32	Landfill / Solid Waste Dispos	0.00	0.00	#DIV/0!	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00								
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures	0.00	0.00	-3.02%	(\$40,477.00)	\$1,339,990.00	\$1,299,513.00	\$1,173,013.00			\$126,500.00					
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	-2.29%	(\$10,000.00)	\$436,575.00	\$426,575.00	\$426,575.00								
43	Court and Public Defender	0.00	0.00	0.00%	\$0.00	\$36,000.00	\$36,000.00	\$36,000.00								
44	Capital	0.00	0.00	-10.83%	(\$32,500.00)	\$300,000.00	\$267,500.00	\$75,000.00			\$192,500.00					
45	Debt	0.00	0.00	-25.87%	(\$839,115.00)	\$3,243,800.00	\$2,404,685.00	\$1,101,685.00			\$1,303,000.00					
46	Deferred Charges	0.00	0.00	-100.00%	(\$55,057.00)	\$55,057.00	\$0.00	\$0.00								
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	-2.23%	(\$24,661.87)	\$1,105,832.80	\$1,081,170.93	\$1,081,170.93								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$190,000.00	\$0.00	\$190,000.00	\$0.00			\$190,000.00					
	Total	79.00	47.00	-2.80%	(\$564,576.77)	\$20,161,576.77	\$19,597,000.00	\$13,866,768.93	\$98,231.07	\$0.00	\$5,632,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	127	\$8,356,500.00	1.44%	15A Public Schools	9	\$25,389,000.00	8.97%
2 Residential	2,880	\$402,926,870.00	69.27%	15B Other Schools	1	\$2,005,100.00	0.71%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	128	\$90,194,600.00	31.88%
4A Commercial	301	\$137,492,100.00	23.64%	15D Church and Charities	59	\$109,725,000.00	38.78%
4B Industrial	4	\$3,556,800.00	0.61%	15E Cemeteries & Graveyards	2	\$217,400.00	0.08%
4C Apartments	23	\$24,010,200.00	4.13%	15F Other Exempt	30	\$55,397,300.00	19.58%
5A/5B Railroad	22	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$5,364,655.00	0.92%				
Total	3,358	\$581,707,125.00	100.00%	Total	229	\$282,928,400.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
95.33%				48.64%			
Equalized Valuation, Taxable Properties							
\$610,203,634.74							
Total # of property tax appeals filed in 2016							
County Tax Board				48.00			
State Tax Court				9.00			
Number of 2016 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 2016				\$81,167.55			

<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 2016 Total Tax Rate
G Commercial/Industrial Exemption	1	\$0.00	\$20,000.00	\$904.60
I Dwelling Exemption	29	\$0.00	\$312,330.00	\$14,126.69
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	30	0.00	332,330.00	15,031.29

**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	43,546.31	\$26,500.00	\$0.00	\$2,938.38	\$12,080.68	\$2,027.25
Supervisory Staff (Department Heads & Managers)	6.00	0.00	800,279.27	\$487,008.00	\$0.00	\$54,000.61	\$222,014.54	\$37,256.11
Police Officers (Including Superior Officers)	28.00	0.00	4,740,235.18	\$2,623,511.00	\$111,700.00	\$608,333.75	\$1,195,991.84	\$200,698.59
Fire Fighters (Including Superior Officers)	4.00	0.00	542,657.80	\$300,500.00	\$12,500.00	\$69,679.25	\$136,990.30	\$22,988.25
All Other Union Employees not listed above	26.00	4.00	2,622,192.96	\$1,522,886.00	\$119,700.00	\$168,861.24	\$694,244.94	\$116,500.78
All Other Non-Union Employees not listed above	15.00	33.00	1,191,969.27	\$725,370.00	\$0.00	\$80,430.76	\$330,677.71	\$55,490.81
Totals	79.00	47.00	9,940,880.79	\$5,685,775.00	\$243,900.00	\$984,244.00	\$2,592,000.00	\$434,961.79

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

	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	25.00	\$11,407.44	\$285,186.00	25.00	\$11,418.84	\$285,471.00
Parent & Child	9.00	\$20,419.32	\$183,773.88	9.00	\$20,439.72	\$183,957.48
Employee & Spouse (or Partner)	9.00	\$22,814.88	\$205,333.92	9.00	\$22,837.56	\$205,538.04
Family	23.00	\$31,826.64	\$732,012.72	22.00	\$31,858.56	\$700,888.32
Employee Cost Sharing Contribution (enter as negative -)			(\$308,000.00)			(\$241,150.00)
Subtotal	66.00		\$1,098,306.52	65.00		\$1,134,704.84
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	19	\$8,537.13	\$162,205.56	19	\$7,573.91	\$143,904.29
Parent & Child	3	\$22,342.20	\$67,026.60	3	\$20,569.32	\$61,707.96
Employee & Spouse (or Partner)	21	\$17,012.63	\$357,265.32	19	\$17,405.27	\$330,700.13
Family	16	\$37,842.29	\$605,476.68	16	\$34,236.00	\$547,776.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	59.00		\$1,191,974.16	57.00		\$1,084,088.38
GRAND TOTAL	125.00		\$2,290,280.68	122.00		\$2,218,793.22

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	Current Year	2018	2019	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$5,565,000.00	\$5,565,000.00	\$0.00	Utility Fund - Principal	\$722,500.00	\$752,103.37	\$777,103.37	\$6,702,486.57
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$311,000.00	\$242,057.50	\$218,907.50	\$1,043,985.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$400,000.00			
Water/Sewer	\$13,626,174.40	\$13,626,174.40	\$0.00	Bond Anticipation Notes - Interest	\$91,800.00			
0			\$0.00	Bonds - Principal	\$615,000.00	\$265,000.00	\$300,000.00	\$1,970,000.00
0			\$0.00	Bonds - Interest	\$141,885.00	\$115,805.00	\$103,425.00	\$293,137.50
0			\$0.00	Loans & Other Debt - Principal	\$62,340.00	\$55,679.38	\$48,809.75	\$441,210.75
0			\$0.00	Loans & Other Debt - Interest	\$8,460.00	\$7,457.55	\$6,672.64	\$26,238.52
0			\$0.00					
0			\$0.00	Total	\$2,352,985.00	\$1,438,102.80	\$1,454,918.26	\$10,477,058.34
<u>Municipal Purposes</u>								
Debt Authorized	\$2,376,257.72	\$0.00	\$2,376,257.72	Total Principal	\$1,799,840.00	\$1,072,782.75	\$1,125,913.12	\$9,113,697.32
Notes Outstanding	\$10,135,000.00	\$0.00	\$10,135,000.00	Total Interest	\$553,145.00	\$365,320.05	\$329,005.14	\$1,363,361.02
Bonds Outstanding	\$3,150,000.00	\$0.00	\$3,150,000.00	% of Total Current Year Budget	12.01%			
Loans and Other Debt	\$608,038.46	\$0.00	\$608,038.46					
Total (Current Year)	\$35,460,470.58	\$19,191,174.40	\$16,269,296.18	Description	Debt Not Listed Above			
Population (2010 census)	10,174			Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00
Per Capita Gross Debt	\$3,485.40			Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00
Per Capita Net Debt	\$1,599.11			Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00
3 Yr. Average Property Valuation		\$603,613,794.00		Total Other	\$0.00	\$0.00	\$0.00	\$0.00
Net Debt as % of 3 Year Avg Property Valuation		2.70%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aa3	AA	-	
				Year of Last Rating	March 2011	May 2014	-	
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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