

# **CITY OF WOODBURY**

**YEAR 2011**

**BUDGET**

## **GOVERNING BODY MEMBERS**

***HARRY R. RISKIE, MAYOR***

***C. BARRY SLOANE, COUNCIL PRESIDENT***

***GWENDOLYN J. BROWN  
DANIELLE CARTER  
FRANCIS I. CONNOR  
WILLIAM H. FLEMING, JR.***

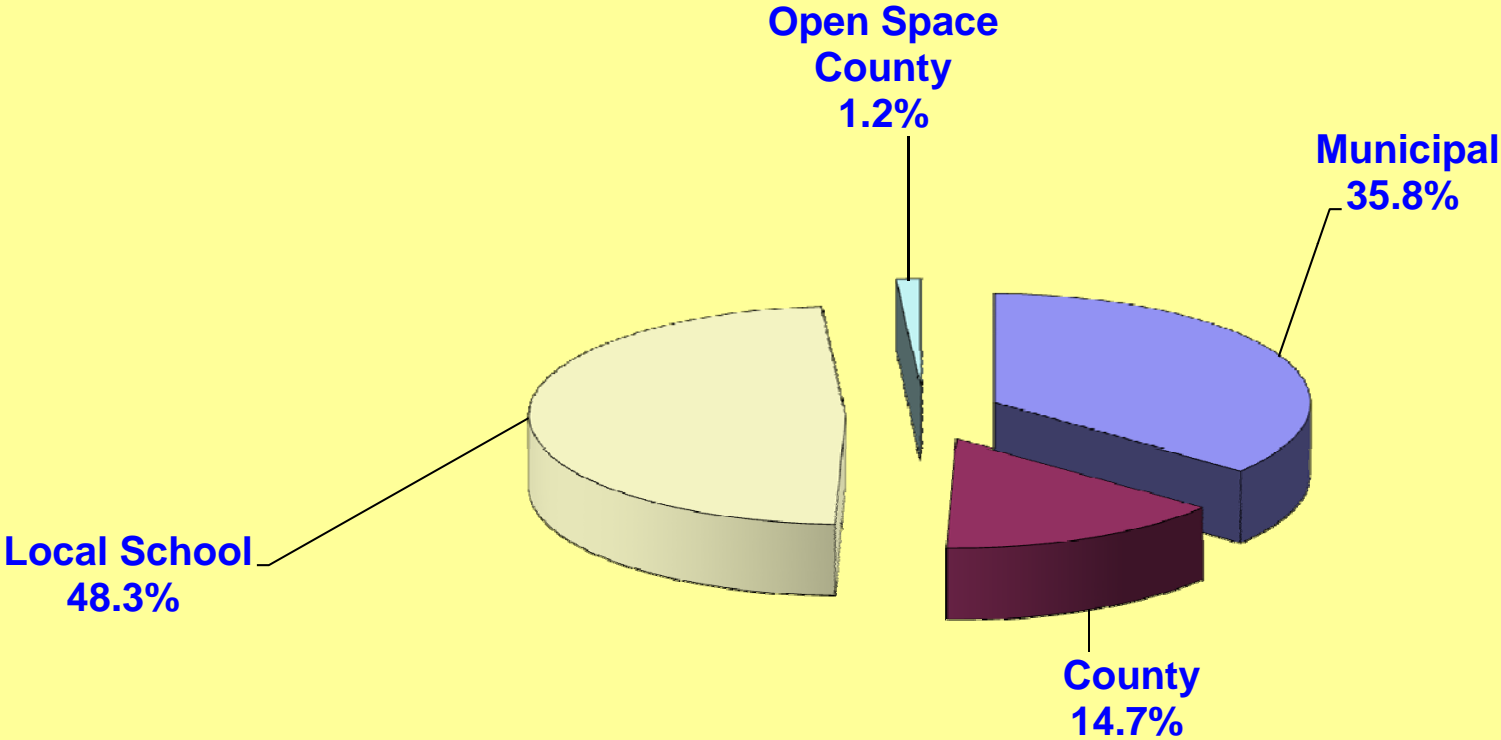
***THOMAS B. LOUIS  
PATRICK POTTILLO  
HEATHER S. TIERNEY  
HARRY E. TROUT***

## **OFFICIALS**

***ROBERT LAW  
GAIL R. SCHEFFLER  
MICHAEL D. CESARO  
JAMES PIERSON***

***CHIEF FINANCIAL OFFICER  
MUNICIPAL CLERK (ACTING)  
CITY AUDITOR  
CITY ATTORNEY***

# Breakdown of 2011 Tax Rate City of Woodbury



# Tax Levy Cap Calculation

		COUNTY	EXAMINER
0822	Woodbury City	Gloucester	
<b>Model Tax Levy Calculation Worksheet</b>			
<b>Levy Cap Calculation</b>			
Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$	8,771,766
Less: CY 2010 One Year Waivers			-
Less: Prior Year Deferred Charges to Future Taxation Unfunded			4,025
Less: Prior Year Deferred Charges: Emergencies			-
Less: Prior Year Recycling Tax			(227,580)
Less: Changes in Service Provider: Transfer of Service/ Function			8,540,161
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation			170,803
Plus: 2% Cap increase			8,710,964
<b>Adjusted Tax Levy</b>			-
Plus: Assumption of Service/ Function			8,710,964
<b>Adjusted Tax Levy Prior to Exclusions</b>			8,710,964
Exclusions:			
Allowable Shared Service Agreements Increase	-		
Allowable Health Insurance Cost Increase	104,021		
Allowable Pension Obligations Increase	138,515		
Allowable LOSAP Increase	-		
Allowable Capital Improvements Increase	-		
Allowable Debt Service and Capital Leases Increase	888		
Recycling Tax Appropriation	-		
Deferred Charges to Future Taxation Unfunded	-		
Current Year Deferred Charges: Emergencies	-		
Add Total Exclusions			243,424
Less Cancelled or Unexpended Waivers			-
Less Cancelled or Unexpended Exclusions			9,888
<b>Adjusted Tax Levy After Exclusions</b>			8,944,500
Additions:			
New Ratables - Increase in Valuations (New Construction and Additions)	\$46,800		
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$2.324		
New Ratable Adjustment to Levy			1,088
Amounts approved by Referendum			-
<b>Maximum Allowable Amount to be Raised by Taxation (Excluding Library)</b>			\$ 8,945,587
<b>Amount to be Raised by Taxation for Municipal Purposes (Excluding Library)</b>			\$ 8,762,362
<b>Amount Unused and Available for Banking for 2012-2014</b>			\$ 183,225

CITY OF WOODBURY  
2011 BUDGET

SUMMARY INFORMATION  
LEVY CAP CALCULATION

	<u>2010 Amount</u>	<u>2011 Amount</u>	<u>Change</u>
NET VALUATION TAXABLE	\$ 377,340,098	\$ 374,110,986	\$ (3,229,112)
VALUE OF ONE PENNY	37,734	37,411	(323)
AMOUNT TO BE RAISED BY TAXES			
LOCAL	\$ 8,540,539	\$ 8,762,362	221,823
LIBRARY	231,227	227,580	(3,647)
TOTAL	\$ 8,771,766	\$ 8,989,942	218,177
MAXIMUM TAX LEVY PER STATE	\$ 8,883,078	\$ 8,945,587	\$ 62,509
UNDER CAP - AVAILABLE FOR BANKING	N/A	\$ 183,225	
TAX RATE	<u>2010 RATE</u>	<u>2011 RATE</u>	<u>CHANGE</u>
LOCAL TAX RATE	<u>\$ 2.263</u>	<u>\$ 2.342</u>	<u>\$ 0.079</u>
LIBRARY TAX RATE	<u>\$ 0.061</u>	<u>\$ 0.061</u>	<u>\$ -</u>
TOTAL LOCAL TAX RATE	<u>\$ 2.324</u>	<u>\$ 2.403</u>	<u>\$ 0.079</u>

CITY OF WOODBURY  
2011 BUDGET

SUMMARY INFORMATION

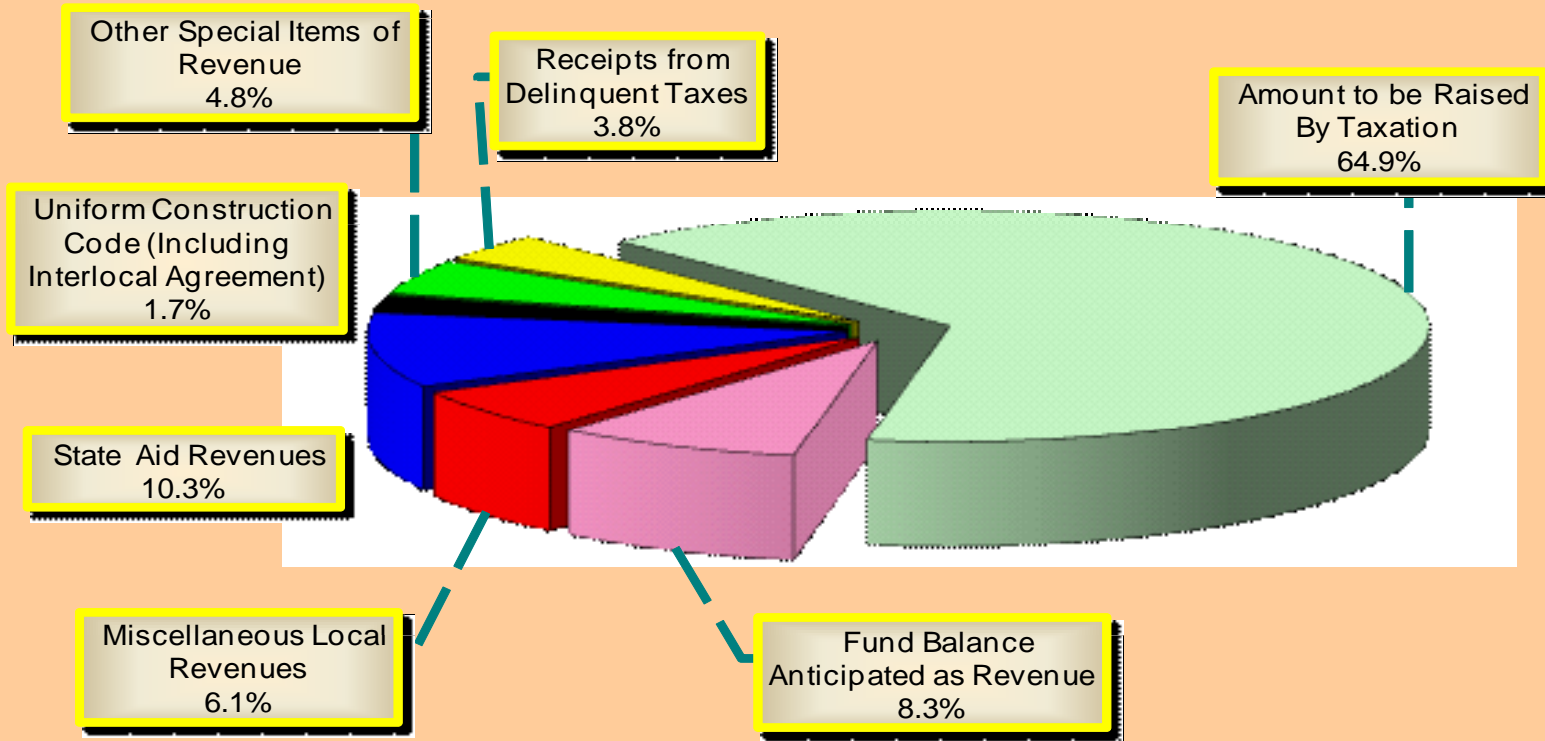
1977 APPROPRIATION  
CAP CALCULATION

	<u>2010 Amount</u>		<u>2011 Amount</u>
Prior Year CAP Base Appropriations	\$ 10,123,294		\$ 10,389,238
2008 CAP Bank	-		-
2009 CAP Bank	\$ 867		-
2010 CAP Bank	-		\$ 124,597
	867		124,597
Added Assessments	5,463		1,088
2.5% CAP (2010 Budget)	253,082		
2.0% CAP (2011 Budget)			207,785
1.0% CAP per COLA Ordinance	101,233		
1.5% CAP per COLA Ordinance			155,839
	<u>354,315</u>		<u>363,623</u>
	<u>\$ 10,483,939</u>		<u>\$ 10,878,546</u>
Total Available - Appropriation	\$ 10,483,939		\$ 10,878,546
Total Appropriated	<u>10,359,342</u>		<u>10,875,507</u>
UNDER CAP	<u>\$ 124,597</u>		<u>\$ 3,039</u>

**City of Woodbury**  
**Analysis of 2011 Budget**

	<b><u>Amount</u></b>	<b><u>Percent</u></b>
<b><u>2011 Budget Revenues</u></b>		
Fund Balance Anticipated as Revenue	\$1,155,000	8.3%
Miscellaneous Local Revenues	848,000	6.1%
State Aid Revenues	1,432,199	10.3%
Uniform Construction Code (Including Interlocal Agreement)	241,042	1.7%
Other Special Items of Revenue	660,817	4.8%
Receipts from Delinquent Taxes	530,000	3.8%
Amount to be Raised By Taxation	<u>8,989,942</u>	<u>64.9%</u>
Total Revenues	<u><u>\$13,857,000</u></u>	<u><u>100.0%</u></u>

2011 Budget Revenues



City of Woodbury  
Analysis of 2011 Budget

Comparison of Budget Revenues

<u>Revenues</u>	<u>2010</u> <u>Amount</u>	<u>2011</u> <u>Amount</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
Fund Balance Anticipated as Revenue	\$1,075,000	\$1,155,000	\$80,000	7.44%
Miscellaneous Local Revenues	784,000	848,000	64,000	8.16%
State Aid Revenues	1,432,199	1,432,199	0	0.00%
Uniform Construction Code (Including Interlocal)	221,000	241,042	20,042	9.07%
Other Special Items of Revenue	387,723	660,817	273,094	70.44%
Receipts from Delinquent Taxes	530,000	530,000	0	0.00%
Amount to be Raised By Taxation	8,771,766	8,989,942	218,177	2.49%
<b>Total Revenues</b>	<b>\$13,201,688</b>	<b>\$13,857,000</b>	<b>\$655,312</b>	<b>4.96%</b>

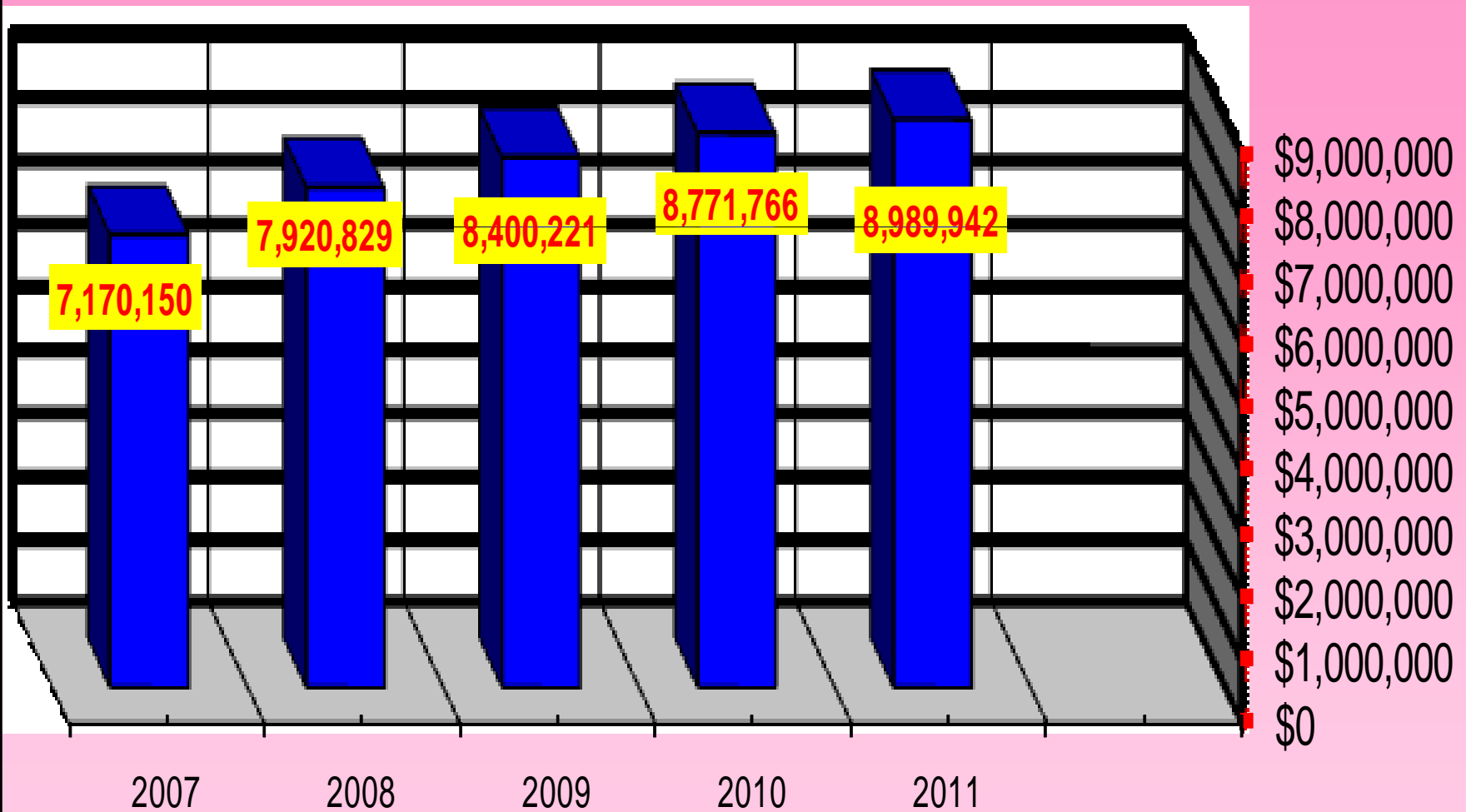
City of Woodbury  
Analysis of 2011 Budget

Comparison of Budget Revenues

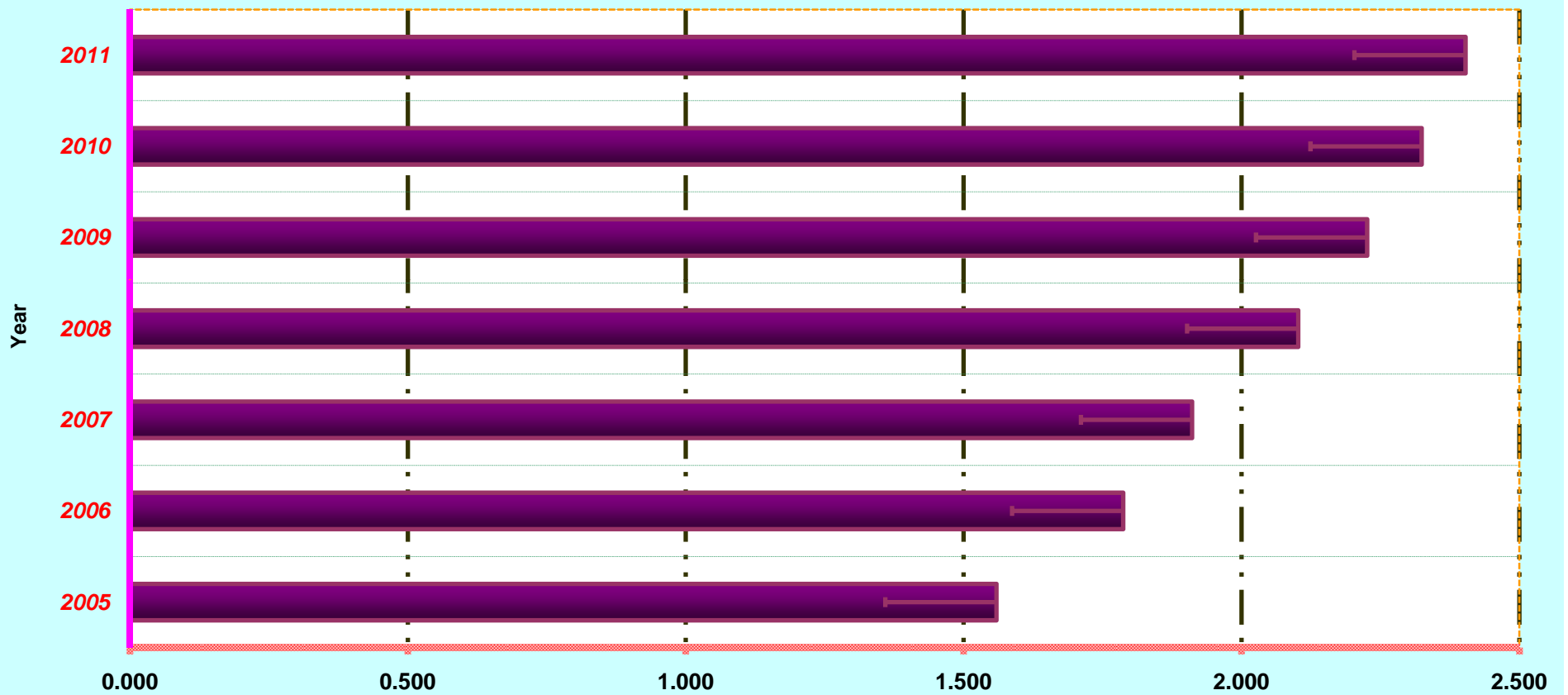
<u>Revenues</u>	<u>2007</u> <u>Amount</u>	<u>2008</u> <u>Amount</u>	<u>2009</u> <u>Amount</u>	<u>2010</u> <u>Amount</u>	<u>2011</u> <u>Amount</u>
Fund Balance Anticipated as Revenue	\$746,000	\$437,000	\$724,500	\$1,075,000	\$1,155,000
Miscellaneous Local Revenues	586,567	881,225	697,361	784,000	848,000
State Aid Revenues	1,883,082	1,712,548	1,703,985	1,432,199	1,432,199
Uniform Construction Code (Including Interlocal)	244,150	227,500	240,000	221,000	241,042
Other Special Items of Revenue	717,931	615,193	1,771,111	387,723	660,817
Receipts from Delinquent Taxes	500,000	530,000	530,000	530,000	530,000
Amount to be Raised By Taxation	7,170,150	7,920,829	8,400,221	8,771,766	8,989,942
<b>Total Revenues</b>	<b>\$11,847,880</b>	<b>\$12,324,295</b>	<b>\$14,067,177</b>	<b>\$13,201,688</b>	<b>\$13,857,000</b>

# Amount to be Raised by Taxation

## Municipal Purposes

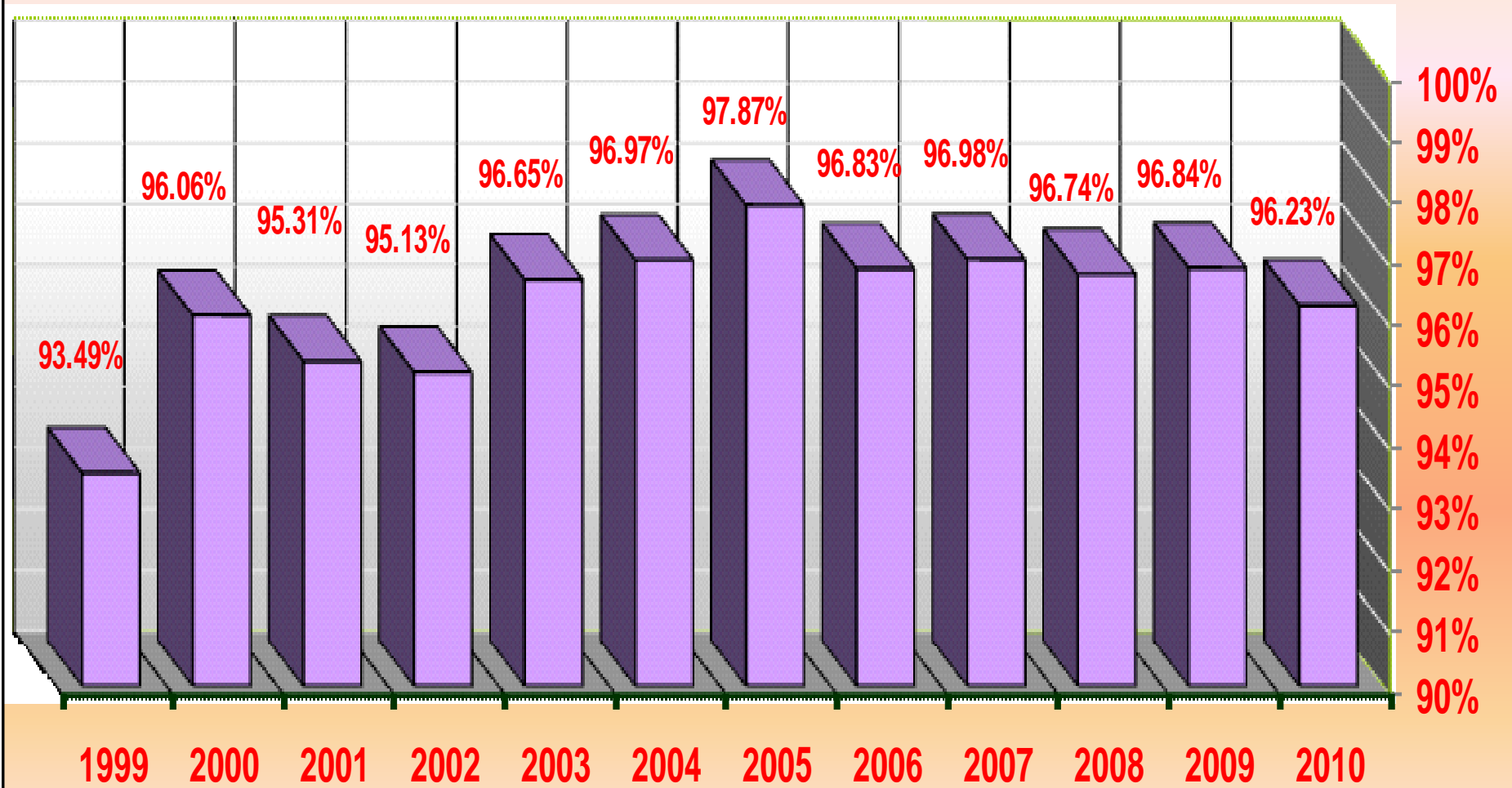


# Local Purpose Tax Rate



Tax Rate per \$100 of Assessed Valuation

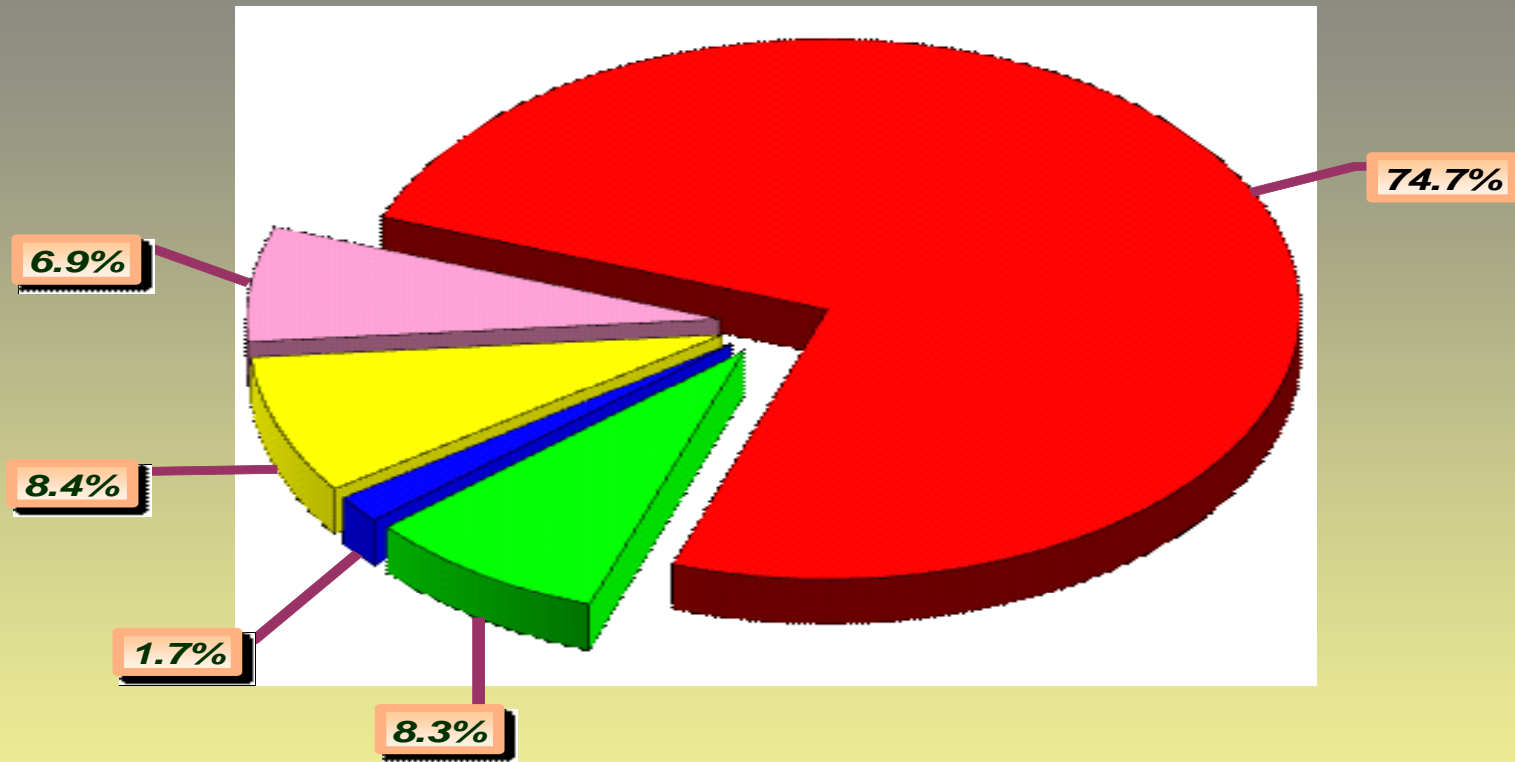
## Woodbury City Tax Collection Rate



**CITY OF WOODBURY**  
**Analysis of 2011 Budget**

	<b><u>Amount</u></b>	<b><u>Percent</u></b>
<b><u>2011 Budget Appropriations</u></b>		
General Operations	\$10,357,238	74.7%
Deferred Charges and Statutory Expenditures	1,150,199	8.3%
Capital Improvements	231,840	1.7%
Debt Service-Municipal	1,163,500	8.4%
Reserve for Uncollected Taxes	954,223	6.9%
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<b>Total Appropriations</b>	<b>\$13,857,000</b>	<b>100.0%</b>
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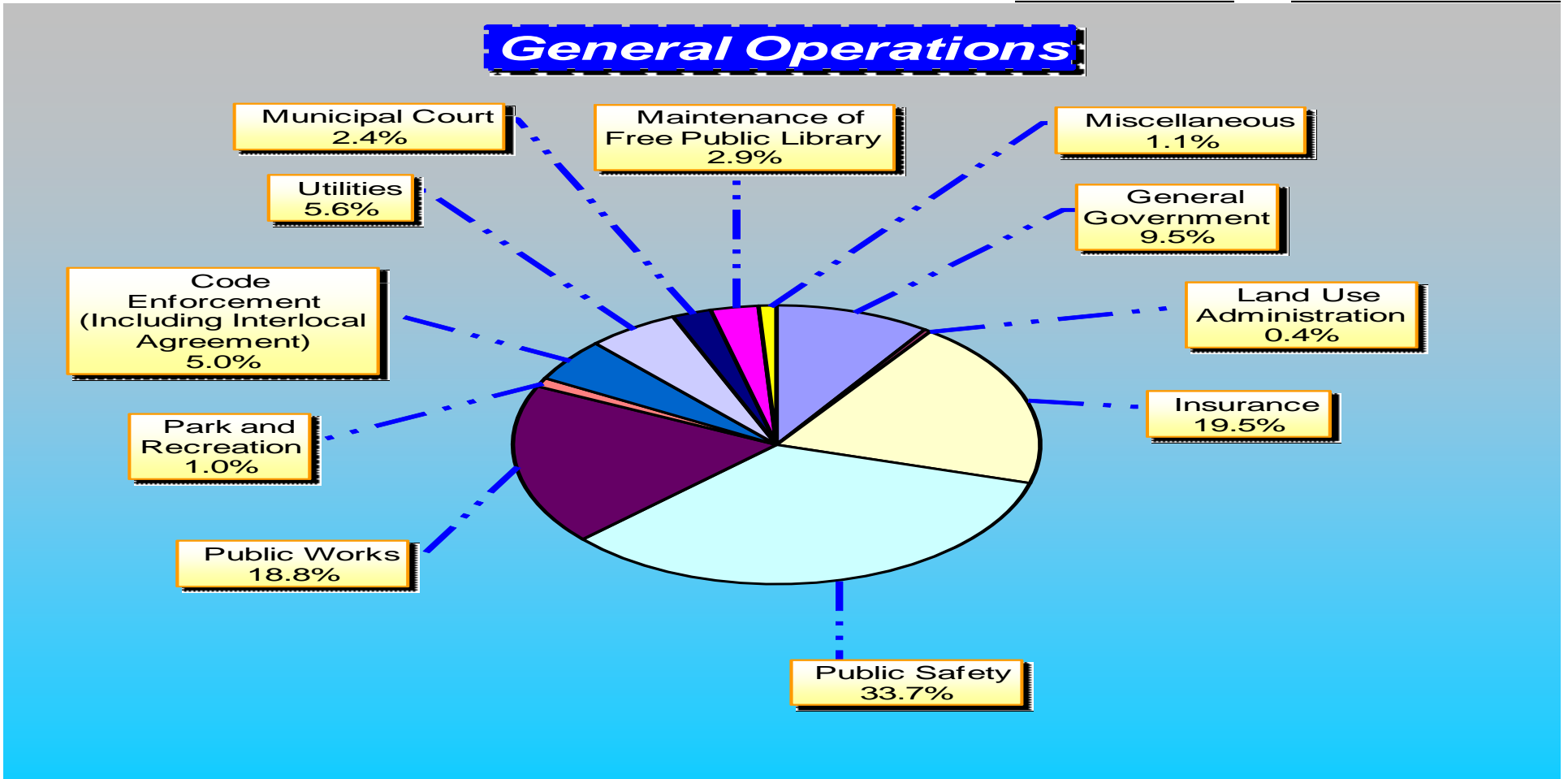
## 2011 Budget Appropriations



- General Operations
- Deferred Charges and Statutory Expenditures
- Capital Improvements
- Debt Service-Municipal
- Reserve for Uncollected Taxes

**City of Woodbury  
2011 Budget  
Analysis of General Operations**

<u>General Operations</u>	<u>Amount</u>	<u>Percent</u>
General Government	\$984,600	9.5
Land Use Administration	43,000	0.4
Insurance	2,021,000	19.5
Public Safety	3,491,425	33.7
Public Works	1,942,000	18.8
Park and Recreation	108,000	1.0
Code Enforcement (Including Interlocal Agreement)	520,000	5.0
Utilities	581,000	5.6
Municipal Court	249,000	2.4
Maintenance of Free Public Library	304,000	2.9
Miscellaneous	113,213	1.1
<b>Total Operating Appropriations</b>	<b>\$10,357,238</b>	<b>100.0</b>



City of Woodbury  
Analysis of 2011 Budget

Comparison of Budget Appropriations

<u>Budget Appropriations</u>	<u>2010 Amount</u>	<u>2011 Amount</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<b>General Operations:</b>				
General Government	\$964,950	\$984,600	\$19,650	2.04%
Land Use Administration	49,600	43,000	(6,600)	-13.31%
Insurance	1,907,000	2,021,000	114,000	5.98%
Public Safety	3,289,185	3,491,425	202,240	6.15%
Public Works	1,982,800	1,942,000	(40,800)	-2.06%
Parks and Recreation	105,100	108,000	2,900	2.76%
Code Enforcement (Including Interlocal)	486,100	520,000	33,900	6.97%
Utilities	543,500	581,000	37,500	6.90%
Municipal Court	245,700	249,000	3,300	1.34%
Maintenance of Free Public Library	304,000	304,000	0	0.00%
Miscellaneous	253,959	113,213	(140,746)	-55.42%
Deferred Charges and Statutory Expenditures	1,014,168	1,150,199	136,031	13.41%
Capital Improvements	30,000	231,840	201,840	672.80%
Debt Service-Municipal	1,172,500	1,163,500	(9,000)	-0.77%
Reserve for Uncollected Taxes	853,126	954,223	101,098	11.85%
<b>Total Appropriations</b>	<b><u>\$13,201,688</u></b>	<b><u>\$13,857,000</u></b>	<b><u>\$655,312</u></b>	<b><u>4.96%</u></b>

**Breakdown of General Government**

	<u>2010</u>		<u>2011</u>		<u>Change</u>	
<b>General Administration</b>						
Salaries and Wages	\$ 89,000.00	\$	117,500.00	\$	28,500.00	32.02%
Other Expenses	63,000.00		50,000.00		(13,000.00)	-20.63%
<b>Governing Body</b>						
Salaries and Wages	23,300.00		24,100.00		800.00	3.43%
Other Expenses	3,000.00		2,000.00		(1,000.00)	-33.33%
<b>Municipal Clerk</b>						
Salaries and Wages	92,500.00		96,500.00		4,000.00	4.32%
Other Expenses	10,000.00		8,000.00		(2,000.00)	-20.00%
<b>Registrar of Vital Statistics</b>						
Salaries and Wages	60,000.00		63,000.00		3,000.00	5.00%
Other Expenses	5,000.00		3,000.00		(2,000.00)	-40.00%
<b>Financial Administration</b>						
Salaries and Wages	113,000.00		118,500.00		5,500.00	4.87%
Other Expenses	76,000.00		70,000.00		(6,000.00)	-7.89%
<b>Audit Services</b>	54,000.00		50,000.00		(4,000.00)	-7.41%
<b>Collection of Taxes</b>						
Salaries and Wages	86,000.00		89,500.00		3,500.00	4.07%
Other Expenses	29,850.00		25,000.00		(4,850.00)	-16.25%
<b>Assessment of Taxes</b>						
Salaries and Wages	78,000.00		81,500.00		3,500.00	4.49%
Other Expenses	31,300.00		20,000.00		(11,300.00)	
<b>Legal Services and Costs</b>						
Other Expenses	71,000.00		86,000.00		15,000.00	21.13%
<b>Engineering Services</b>						
Other Expenses	80,000.00		80,000.00			
	\$ 964,950.00	\$	984,600.00	\$	19,650.00	2.04%
			S&W		48,800.00	
			OE		(29,150.00)	

### Breakdown of Land Use Administration

	<u>2010</u>	<u>2011</u>	<u>Change</u>	
<b>Land Use Administration</b>				
Planning Board				
Salaries and Wages	\$ 9,600.00	\$ 10,000.00	\$ 400.00	4.17%
Other Expenses				
COAH	10,000.00	5,000.00	(5,000.00)	-50.00%
Miscellaneous Other Expenses	30,000.00	28,000.00	(2,000.00)	-6.67%
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	\$ 49,600.00	\$ 43,000.00	\$ (6,600.00)	-13.31%

### Breakdown of Insurance

	<u>2010</u>	<u>2011</u>	<u>Change</u>	
<b>Insurance</b>				
General Liability	\$ 153,000.00	\$ 150,000.00	\$ (3,000.00)	-1.96%
Other Insurance Premiums	35,000.00	35,000.00	-	
Workers Compensation	249,000.00	246,000.00	(3,000.00)	-1.20%
Employee Group Health	1,460,000.00	1,575,141.00	115,141.00	7.89%
Health Benefits Waiver		4,859.00	4,859.00	100.00%
Unemployment Insurance	10,000.00	10,000.00	-	
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	\$ 1,907,000.00	\$ 2,021,000.00	\$ 114,000.00	



## Breakdown of Public Works

<b>Public Works</b>	<u>2010</u>	<u>2011</u>	<u>Change</u>	
<b>Roads Repairs and Maintenance</b>				
Salaries and Wages	\$ 950,000.00	\$ 920,000.00	\$ (30,000.00)	-3.16%
Other Expenses	125,000.00	127,500.00	2,500.00	2.00%
<b>Street Cleaning</b>				
Salaries and Wages	14,800.00	14,000.00	(800.00)	-5.41%
<b>Parking Lot Rental</b>				
Other Expenses	10,000.00	9,000.00	(1,000.00)	-10.00%
<b>Solid Waste Collection</b>				
Salaries and Wages	104,000.00	105,000.00	1,000.00	0.96%
Other Expenses	416,500.00	416,500.00	-	
<b>Public Building and Grounds</b>				
Salaries and Wages	56,000.00	58,500.00	2,500.00	4.46%
Other Expenses	61,500.00	60,500.00	(1,000.00)	-1.63%
<b>Vehicle Maintenance</b>				
Other Expenses	170,000.00	161,000.00	(9,000.00)	-5.29%
<b>Shade Tree Program</b>				
Other Expenses	75,000.00	70,000.00	(5,000.00)	-6.67%
	<u>\$ 1,982,800.00</u>	<u>\$ 1,942,000.00</u>	<u>\$ (40,800.00)</u>	<u>-2.06%</u>

**Breakdown of Parks and Recreation**

	<u>2010</u>	<u>2011</u>	<u>Change</u>	
<b>Playgrounds</b>				
Salaries and Wages	\$ 30,400.00	\$ 33,000.00	\$ 2,600.00	8.55%
Other Expenses	27,700.00	25,000.00	(2,700.00)	-9.75%
<b>Parks</b>				
Other Expenses	47,000.00	50,000.00	3,000.00	6.38%
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	\$ 105,100.00	\$ 108,000.00	\$ 2,900.00	2.76%

**Breakdown of Code Enforcement and Administration**

	<u>2010</u>	<u>2011</u>	<u>Change</u>	
<b>Construction Code Official</b>				
Salaries and Wages	\$ 102,000.00	\$ 156,997.00	\$ 54,997.00	53.92%
Other Expenses	121,500.00	81,461.00	(40,039.00)	-32.95%
<b>Housing Inspection</b>				
Salaries and Wages	108,600.00	117,500.00	8,900.00	8.20%
Other Expenses	5,000.00	3,000.00	(2,000.00)	-40.00%
<b>Joint Construction Code Office</b>				
Salaries and Wages	149,000.00	108,003.00	(40,997.00)	-27.51%
Other Expenses		53,039.00	53,039.00	
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	\$ 486,100.00	\$ 520,000.00	\$ 33,900.00	6.97%

**Breakdown of Utilities**

	<u>2010</u>	<u>2011</u>	<u>Change</u>	
<b>Utility Expenses and Bulk Purchases</b>				
Electricity	\$ 118,500.00	\$ 115,000.00	\$ (3,500.00)	-2.95%
Street Lighting	207,000.00	217,000.00	10,000.00	4.83%
Telephone	50,000.00	62,000.00	12,000.00	24.00%
Fuel Oil	8,000.00	17,000.00	9,000.00	112.50%
Gas	40,000.00	40,000.00	-	
Gasoline	120,000.00	130,000.00	10,000.00	8.33%
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	\$ 543,500.00	\$ 581,000.00	\$ 37,500.00	6.90%

**Breakdown of Miscellaneous**

	<u>2010</u>	<u>2011</u>	<u>Change</u>	
Celebration of Public Events, Anniversary or Holidays				
Other Expenses	\$ 14,000.00	\$ 4,000.00	\$ (10,000.00)	-71.43%
Reserve for Tax Appeals	1.00	1.00	-	
Contingent	1,000.00	1,000.00	-	
Senior Citizen Transportation				
Salaries and Wages	16,500.00	16,000.00	(500.00)	-3.03%
Board of Health				
Other Expenses	500.00	500.00	-	
Federal and State Grants	221,958.00	91,712.00	(130,246.00)	-58.68%
	<u>\$ 253,959.00</u>	<u>\$ 113,213.00</u>	<u>\$ (140,746.00)</u>	<u>-55.42%</u>

**Breakdown of Deferred Charges**

	<u>2010</u>	<u>2011</u>	<u>Change</u>	
Social Security	\$ 266,000.00	\$ 260,000.00	\$ (6,000.00)	-2.26%
Defined Contribution Retirement Program		5,000.00	5,000.00	
Public Employees Retirement System	171,000.00	209,000.00	38,000.00	22.22%
Police and Firemen's Retirement System	561,143.00	676,199.00	115,056.00	20.50%
Pension Adjustment Fund	12,000.00		(12,000.00)	-100.00%
Deferred Charges to Future Taxation - Unfunded	4,025.00		(4,025.00)	-100.00%
	<u>\$ 1,014,168.00</u>	<u>\$ 1,150,199.00</u>	<u>\$ 136,031.00</u>	<u>13.41%</u>

**WATER-SEWER UTILITY  
REVENUES**

	<u>2010</u>	<u>2011</u>	<u>Dollar Change</u>	<u>% Change</u>
<b>Fund Balance Anticipated</b>	\$ 408,000.00	\$ 458,000.00	\$ 50,000.00	12.25%
<b>Rents</b>	5,000,000.00	5,100,000.00	100,000.00	2.00%
<b>Miscellaneous</b>	20,000.00	20,000.00		None
	<hr/>			
	<b>\$ 5,428,000.00</b>	<b>\$ 5,578,000.00</b>	<b>\$ 150,000.00</b>	<b>2.76%</b>

**WATER-SEWER UTILITY  
APPROPRIATIONS**

	<u>2010</u>	<u>2011</u>	<u>Change</u>	
<b>Salaries and Wages</b>	\$ 675,000.00	680,000.00	\$ 5,000.00	0.74%
<b>Other Expenses</b>	2,040,000.00	2,040,000.00	-	
<b>Gloucester County Utilities Authority</b>	1,200,000.00	1,300,000.00	100,000.00	8.33%
<b>Capital Improvements:</b>				
Capital Improvement Fund	19,000.00	19,000.00		None
<b>Debt Service:</b>				
Payment of Bond Principal	774,000.00	798,000.00	24,000.00	3.10%
Interest on Bonds	437,000.00	380,000.00	(57,000.00)	-13.04%
Interest on Notes	14,000.00		(14,000.00)	-100.00%
NJIT Infrastructure Loan	108,000.00	178,000.00	70,000.00	64.81%
<b>Deferred Charges &amp; Statutory Expenditures</b>				
Deferred Charges - Ordinance Funding	4,000.00		(4,000.00)	-100.00%
Public Employees Retirement System	92,000.00	113,000.00	21,000.00	22.83%
Social Security System	53,000.00	53,000.00		
Unemployment Compensation Insurance	12,000.00	12,000.00		
Defined Contribution Retirement Plan		5,000.00	5,000.00	100.00%
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	<b>\$ 5,428,000.00</b>	<b>\$ 5,578,000.00</b>	<b>\$ 150,000.00</b>	<b>2.76%</b>

# Breakdown of 2011 Tax Rate City of Woodbury

