



CITY OF WOODBURY YEAR 2012 BUDGET

GOVERNING BODY MEMBERS

Harry R. Riskie, Mayor

Heather S. Tierney, President of Council

**Gwendolyn J. Brown
Francis I. Connor
Lester Lockman
C. Barry Sloane**

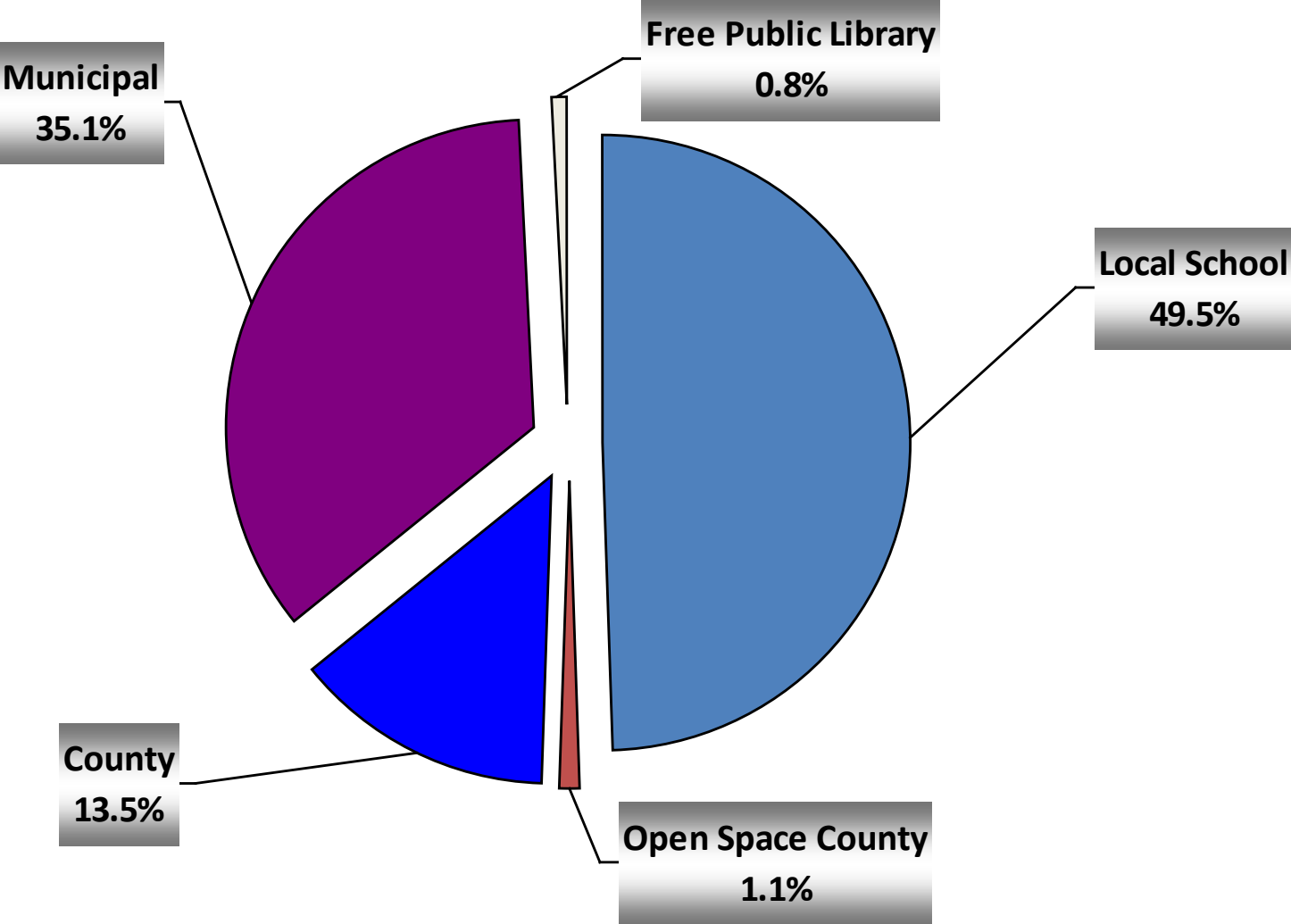
**Danielle Carter
William H. Fleming, Jr.
Thomas B. Louis
Harry E. Trout**

OFFICIALS

**Karl Kinkler
Robert Law
Roy A. Duffield
Edward F. Paul, Jr.
Michael Aimino**

**City Administrator
Chief Financial Officer
Clerk
City Auditor
City Attorney**

2012 Tax Rate



Tax Levy Cap Calculation

Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$8,762,362
Cap Base Adjustment (+/-)	(\$95,124)
Less: Prior Year Deferred Charges to Future Taxation Unfunded	\$0
Less: Prior Year Deferred Charges - Emergencies	\$0
Less: Prior Year Recycling Tax	\$0
Less: Changes in Service Provider - Transfer of Service/Function	\$0
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	\$8,667,238
Plus: 2% Cap Increase	\$173,345

Adjusted Tax Levy

Plus: Assumption of Service/Function

Adjusted Tax Levy Prior to Exclusions

Exclusions:

Allowable Shared Service Agreements Increase	\$0
Allowable Health Insurance Cost Increase	\$97,801
Allowable Pension Obligations Increase	\$5,820
Allowable LOSAP Increase	\$0
Allowable Capital Improvements Increase	\$20,000
Allowable Debt Service, Capital Leases, and Debt Service Share of Cost Increases	\$0
Recycling Tax Appropriation	\$0
Deferred Charges to Future Taxation Unfunded	\$0
Current Year Deferred Charges - Emergencies	\$0

Add Total Exclusions

Less Cancelled or Unexpended Exclusions

Adjusted Tax Levy After Exclusions

Additions:

New Ratables - Increase in Valuations (New Construction and Additions)	\$166,400
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$2.342
New Ratable Adjustment to Levy	\$3,897
CY2011 Cap Bank Utilized in CY2012	\$183,225
Amounts approved by Referendum	\$0

Maximum Allowable Amount to be Raised by Taxation

Amount to be Raised by Taxation for Municipal Purposes

\$8,762,362
(\$95,124)
\$0
\$0
\$0
\$0
\$8,667,238
\$173,345
\$8,840,583
\$0
\$8,840,583
\$0
\$97,801
\$5,820
\$0
\$20,000
\$0
\$0
\$0
\$0
\$123,621
\$519
\$8,963,685
\$166,400
\$2.342
\$3,897
\$183,225
\$0
\$9,150,807
\$8,998,467

Summary Information 2012 Levy CAP Calculation

	2011 Amount	2012 Amount	Change
Net Valuations Taxable	\$ 374,110,986.00	\$ 617,876,477.00	* \$ 243,765,491.00
Value of one penny	\$ 37,411.00	\$ 61,787.67	\$ 24,376.67

* Properties were reassessed in 2011 and effective for the year 2012

Amount to be Raised by Taxation:

Local	\$ 8,762,362.00	\$ 8,998,466.86	236,104.86
Library	227,580.00	209,832.89	(17,747.11)
Total	\$ 8,989,942.00	\$ 9,208,299.75	218,357.75

Maximum Tax Levy per State	\$ 8,945,587.00	\$ 9,150,805.74	\$ 205,218.74
Under "CAP" available for Bank	183,225.00	* 152,340.30	(30,884.70)

* \$183,225.00.00 of the amount banked in 2011 was utilized in the 2012 budget.

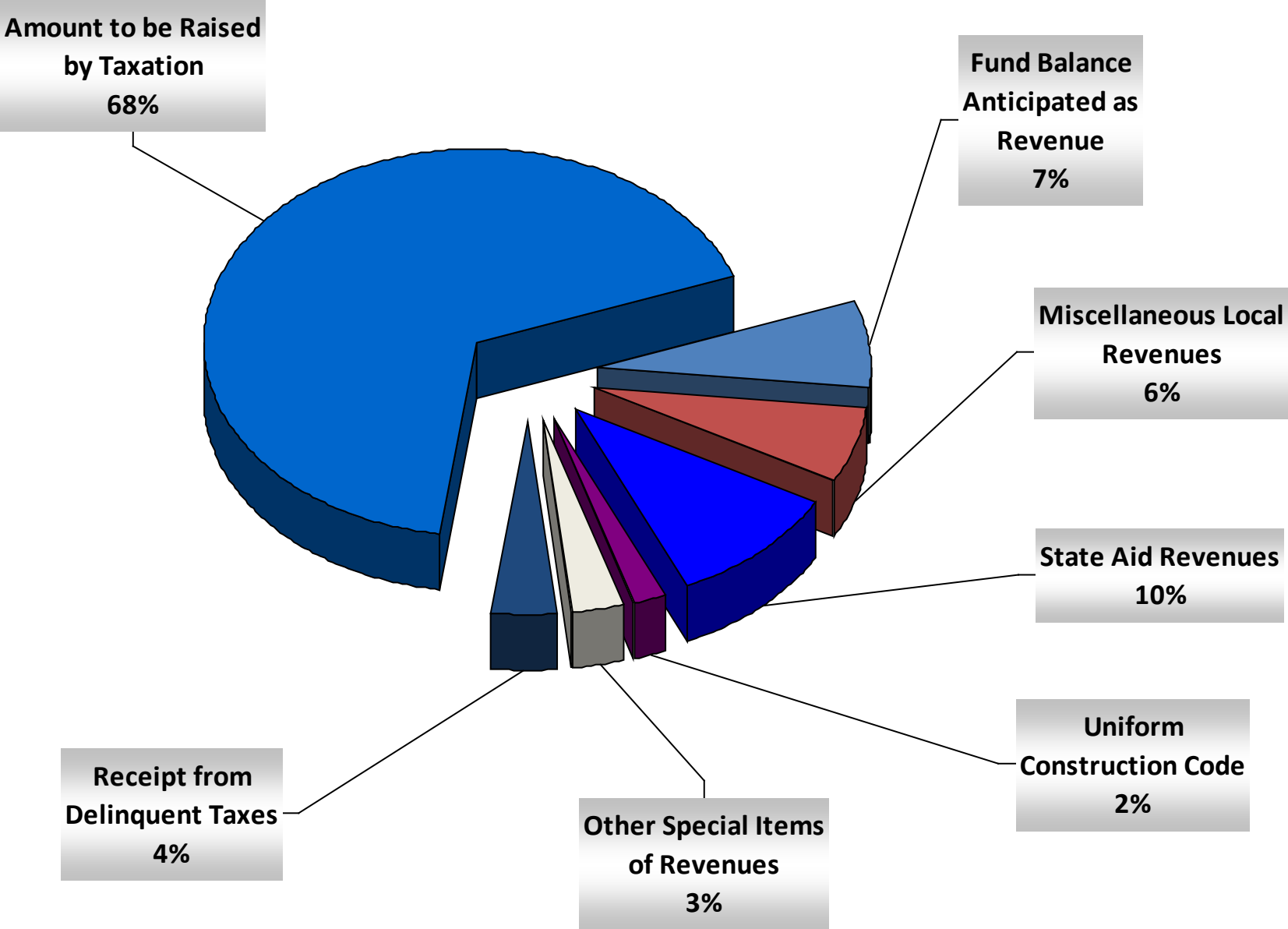
	2011 Rate	2012 Rate	
Local Tax Rate	\$ 2.342	1.456	\$ (0.886)
Library Tax Rate	\$ 0.061	\$ 0.034	\$ (0.027)
Total Local Tax Rate	\$ 2.403	\$ 1.490	\$ (0.913)

1977 Appropriations "CAP" Calculation

	<u>2011 Amounts</u>	<u>2012 Amounts</u>
Budget Appropriation	\$ 13,181,000	\$ 13,857,000
"CAP" Base Adjustments Retirement System	29,896	(95,124)
	<u>13,210,896</u>	<u>13,761,876</u>
Appropriations Outside "CAPS"	2,821,658	2,981,493
Prior year Appropriations within "CAP"	<u>10,389,238</u>	<u>10,780,383</u>
Increases		
Prior budget within "CAP"	207,785	269,510
Additional 1 % COLA Ordinance	155,839	107,804
Prior Year "CAP" Bank	124,597	3,039
New Construction	1,088	3,897
	<u>10,878,546</u>	<u>11,164,632</u>
Amount budgeted within "CAP"	<u>10,875,607</u>	<u>10,971,835</u>
Amount Under CAP	<u>\$ 2,938.93</u>	<u>\$ 192,797.42</u>

2012 Budget Categories	Amount	Percentage
Fund Balance Anticipated as Revenue	\$ 1,000,000.00	7.29%
Miscellaneous Local Revenues	850,000.00	6.20%
State Aid Revenues	1,432,199.00	10.44%
Uniform Construction Code	244,728.00	1.78%
Other Special Items of Revenues	449,284.06	3.28%
Receipt from Delinquent Taxes	530,000.00	3.86%
Amount to be Raised by Taxation	9,208,299.75	67.14%
Total Revenues	\$ 13,714,510.81	100.0%

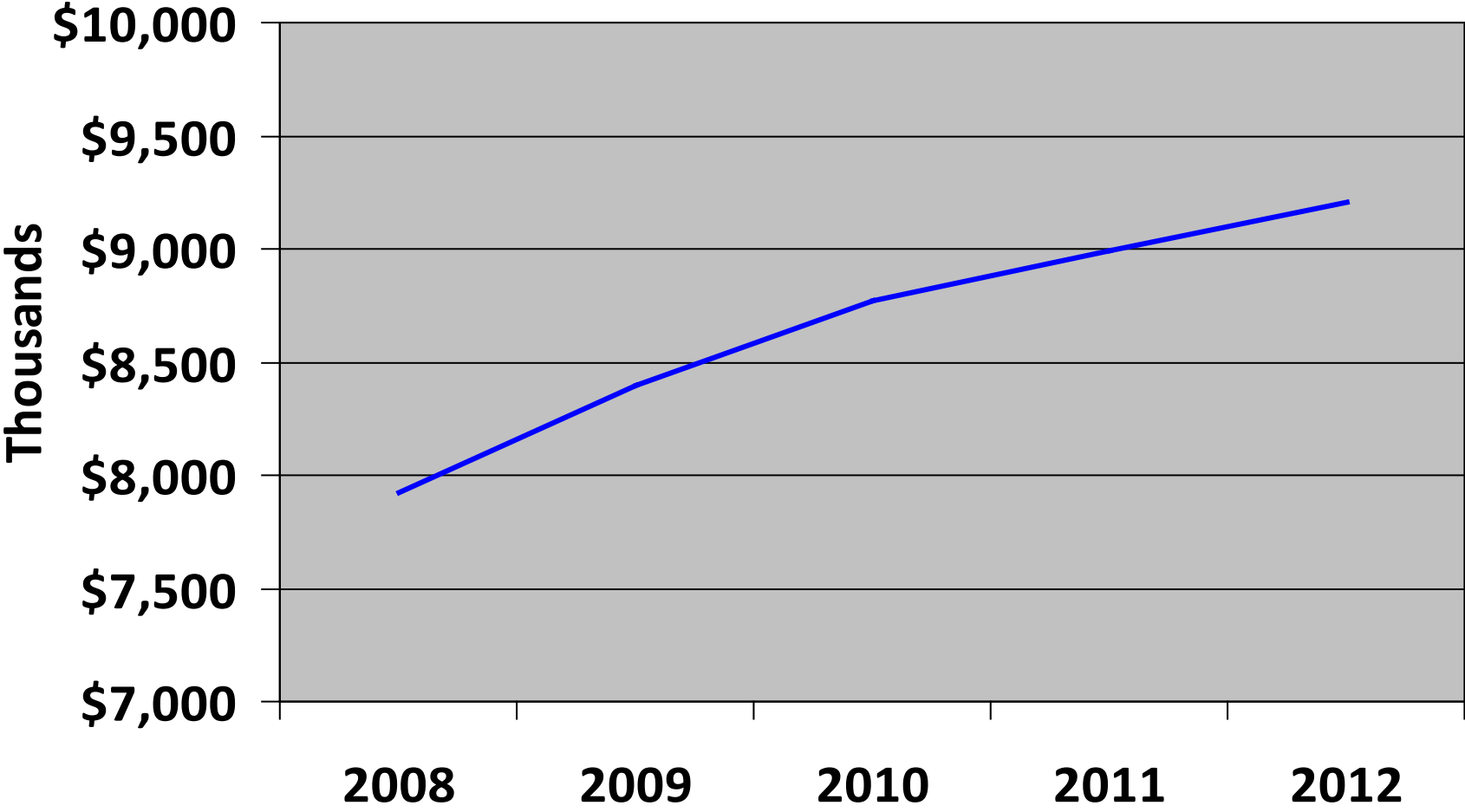
2012 Budget Revenues



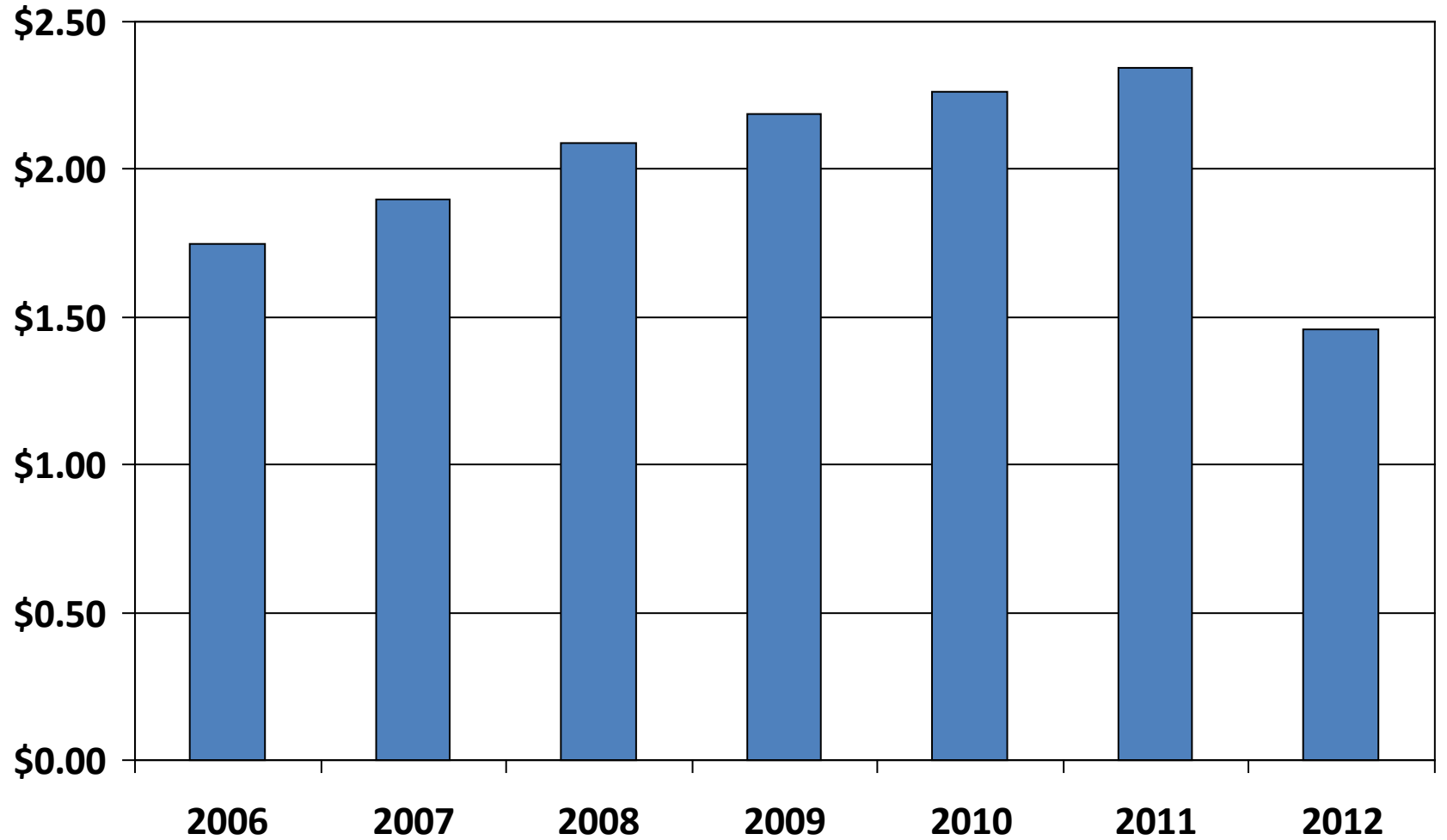
Revenues	2011 Amount	2012 Amount	Increase or (Decrease)	% Change
Fund Balance Anticipated as Revenue	\$ 1,155,000	\$ 1,000,000	(155,000)	-13.42%
Miscellaneous Local Revenues	848,000	850,000	2,000	0.24%
State Aid Revenues	1,432,199	1,432,199	-	0.00%
Uniform Construction Code	241,042	244,728	3,686	1.53%
Other Special Items of Revenues	660,817	449,284	(211,533)	-32.01%
Receipt from Delinquent Taxes	530,000	530,000	-	0.00%
Amount to be Raised by Taxation	8,989,942	9,208,300	218,357	2.43%
 Total Revenues	\$ 13,857,000	\$ 13,714,511	\$ (142,489)	-1.03%

	2008	2009	2010	2011	2012
Revenues	Amount	Amount	Amount	Amount	Amount
Fund Balance Anticipated as Revenue	\$ 437,000	\$ 724,500	\$ 1,075,000	\$ 1,155,000	\$ 1,000,000
Miscellaneous Local Revenues	881,225	697,361	784,000	848,000	850,000
State Aid Revenues	1,712,548	1,703,985	1,432,199	1,432,199	1,432,199
Uniform Construction Code	227,500	240,000	221,000	241,042	244,728
Other Special Items of Revenues	615,193	1,771,111	387,723	660,817	449,284
Receipt from Delinquent Taxes	530,000	530,000	530,000	530,000	530,000
Amount to be Raised by Taxation	<u>7,920,829</u>	<u>8,400,221</u>	<u>8,771,766</u>	<u>8,989,942</u>	<u>9,208,300</u>
Total Revenues	<u>\$ 12,324,295</u>	<u>\$ 14,067,178</u>	<u>\$ 13,201,688</u>	<u>\$ 13,857,000</u>	<u>\$ 13,714,511</u>

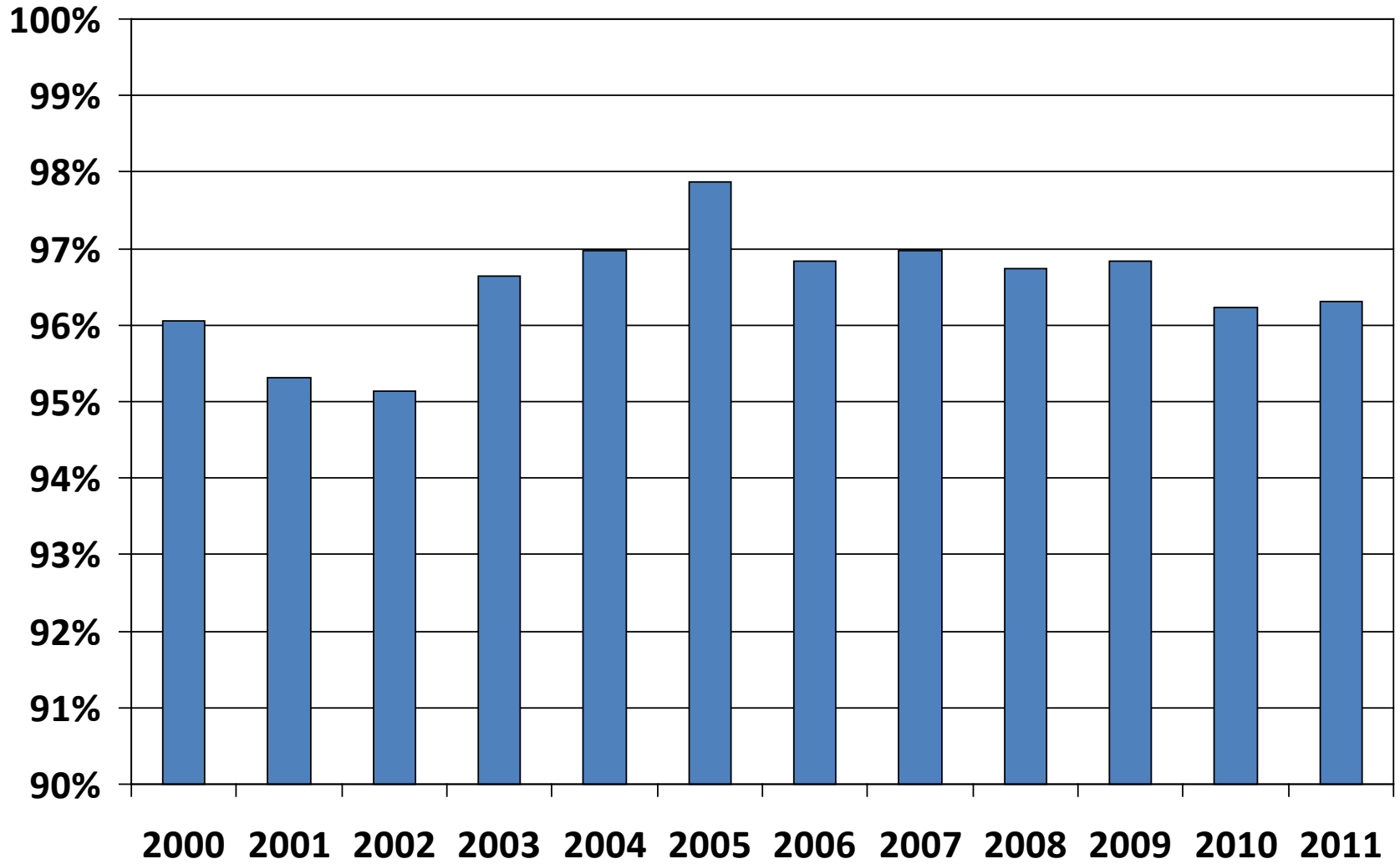
Amount To Be Raised By Taxation



Local Purpose Tax Rate

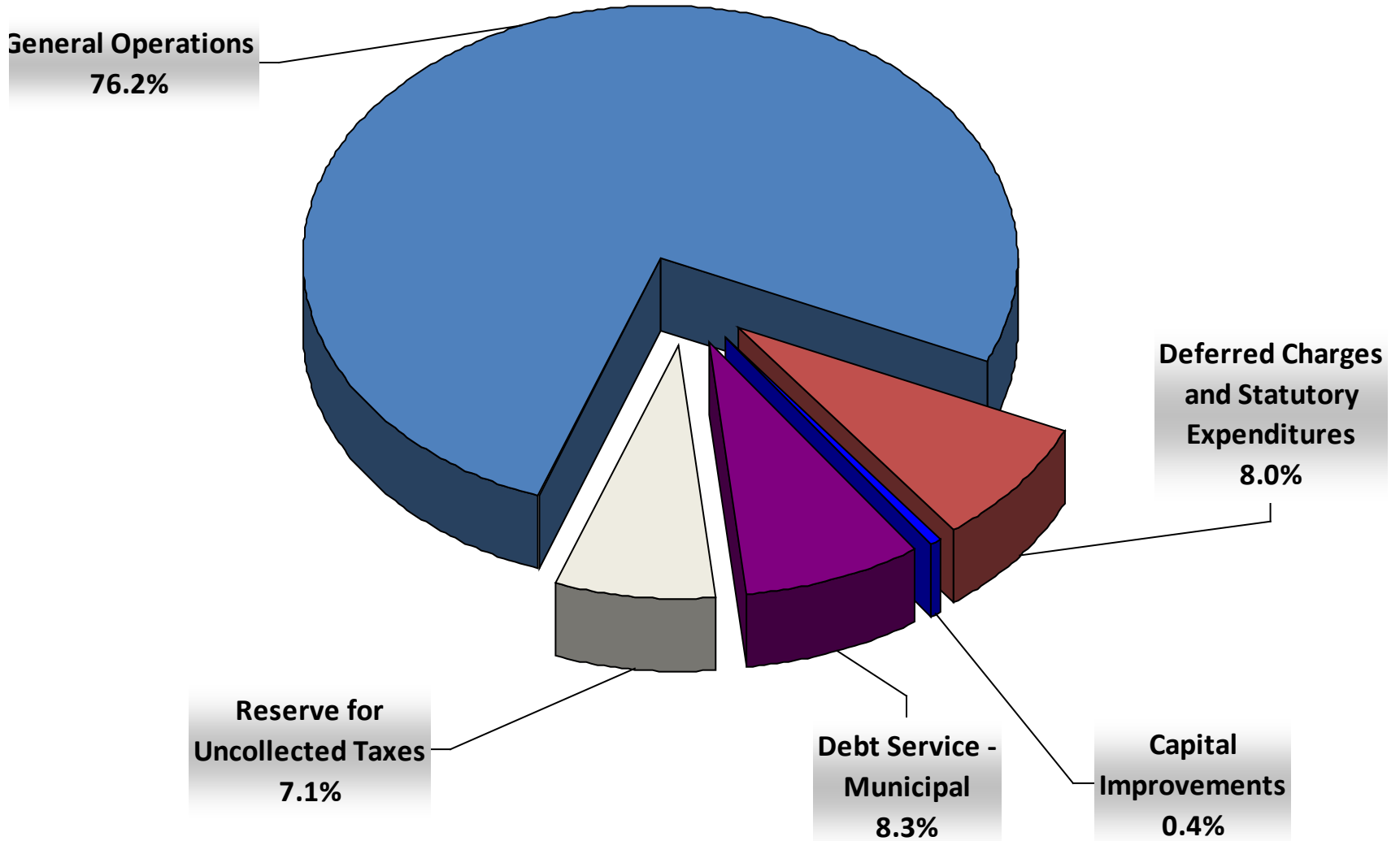


Woodbury City Tax Collection Rate



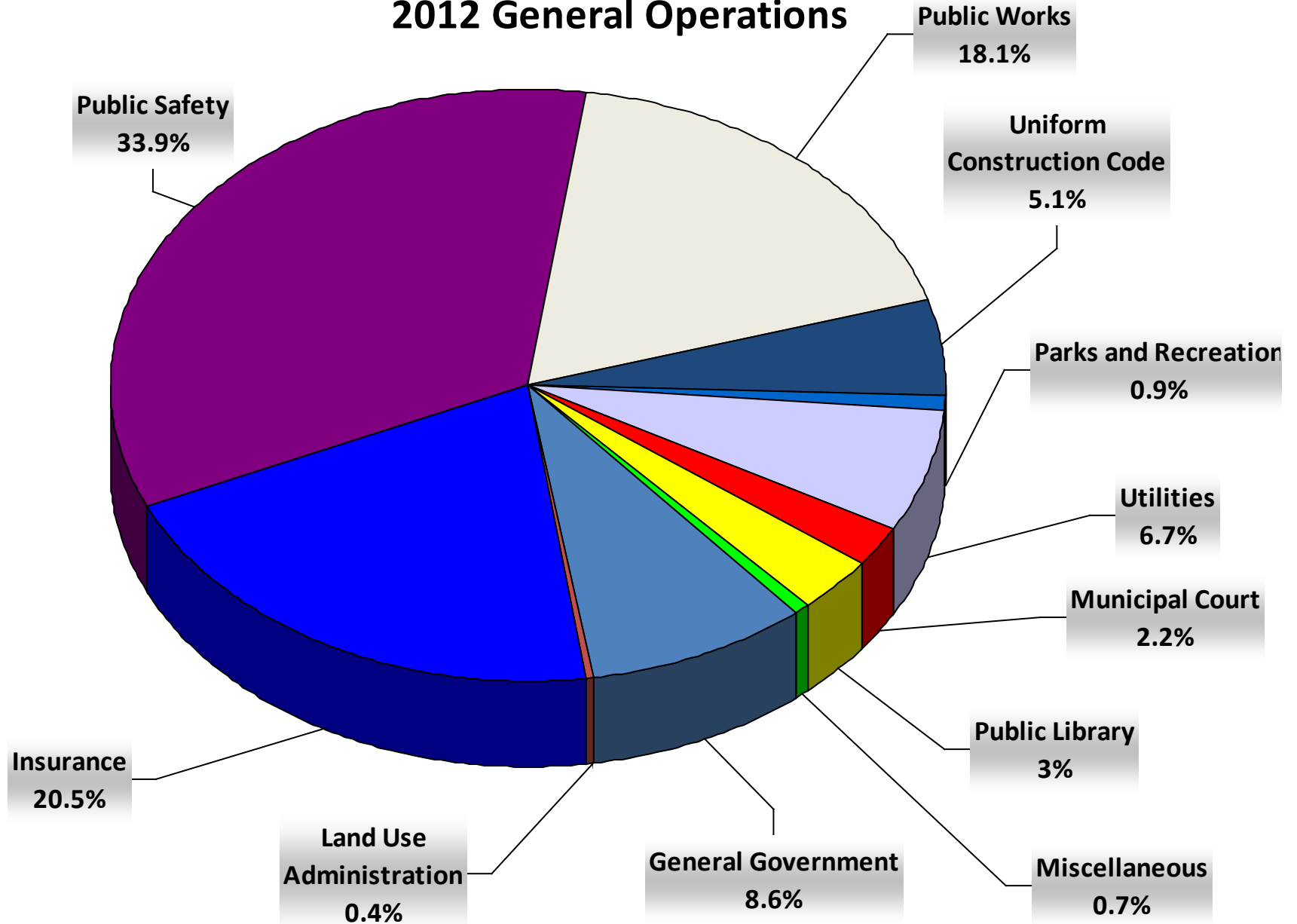
<u>2012 Budget Appropriations</u>	<u>Amount</u>	<u>Percentage</u>
General Government	\$ 894,082	8.55%
Land Use Administration	40,500	0.39%
Insurance	2,142,175	20.49%
Public Safety	3,546,775	33.92%
Public Works	1,893,000	18.10%
Park and Recreation	99,100	0.95%
Uniform Construction Code	534,100	5.11%
Utilities	704,000	6.73%
Municipal Court	234,500	2.24%
Maintenance of Public Library	300,000	2.87%
Miscellaneous	68,521	0.66%
Total Appropriations	<u>\$ 10,456,753</u>	<u>100.00%</u>

2012 Budget Appropriations



<u>2012 Budget Appropriations</u>	<u>Amount</u>	<u>Percentage</u>
General Operations	\$ 10,456,753	76.25%
Deferred Charges and Statutory Expenditures	1,096,399	7.99%
Capital Improvements	50,000	0.36%
Debt Service Municipal	1,136,300	8.29%
Reserve for Uncollected Taxes	<u>975,060</u>	<u>7.11%</u>
Total Appropriations	<u>\$ 13,714,512</u>	<u>100.00%</u>

2012 General Operations



GENERAL GOVERNMENT

Budget Appropriations	2011	2012	Change	% Change
General Administration				
Salaries and Wages	117,500	79,000	(38,500)	-32.77%
Other Expenses	50,000	49,150	(850)	-1.70%
Governing Body				
Salaries and Wages	24,100	24,600	500	2.07%
Other Expenses	2,000	1,850	(150)	-7.50%
Economic Development				
Salaries and Wages	-	56,100	56,100	100.00%
Other Expenses	-	13,306	13,306	100.00%
Municipal Clerks Office				
Salaries and Wages	96,500	79,500	(17,000)	-17.62%
Other Expenses	8,000	13,000	5,000	62.50%
Vital Statistics				
Salaries and Wages	63,000	66,000	3,000	4.76%
Other Expenses	3,000	3,000	-	0.00%
Financial Administration				
Salaries and Wages	118,500	115,000	(3,500)	-2.95%
Other Expenses	70,000	59,000	(11,000)	-15.71%
Audit Fees				
Other Expenses	50,000	52,500	2,500	5.00%
Collection of Taxes				
Salaries and Wages	89,500	91,000	1,500	1.68%
Other Expenses	25,000	18,700	(6,300)	-25.20%
Assessment of Taxes				
Salaries and Wages	81,500	1	(81,499)	-100.00%
Other Expenses	20,000	6,375	(13,625)	-68.13%
Legal Services and cost				
Other Expenses	86,000	86,000	-	0.00%
Engineering Services				
Other Expenses	80,000	80,000	-	0.00%
Total Revenues	\$ 984,600	\$ 894,082	\$ (90,518)	-9.19%
Salaries and Wages	\$ 590,600	\$ 511,201	\$ (79,399)	-13.44%
Other Expenses	394,000	382,881	(11,119)	-2.82%
	\$ 984,600	\$ 894,082	\$ (90,518)	-9.19%

PUBLIC SAFETY

Budget Appropriations	2011	2012	Change	% Change
Police				
Salaries and Wages	2,800,000	2,906,400	106,400	3.80%
Other Expenses	246,550	238,300	(8,250)	-3.35%
Emergency Management Services				
Salaries and Wages	5,300	5,400	100	1.89%
Other Expenses	4,000	6,000	2,000	50.00%
Fire				
Salaries and Wages	224,000	170,900	(53,100)	-23.71%
Other Expenses	90,000	90,000	-	0.00%
Uniform Fire Safety Act				
Salaries and Wages	76,500	76,500	-	0.00%
Other Expenses	9,000	9,000	-	0.00%
Municipal Prosecutor				
Salaries and Wages	29,000	28,700	(300)	-1.03%
Other Expenses	1,500	1,500	-	0.00%
JIF Safety budget				
Salaries and Wages	-	7,000	7,000	100.00%
Other Expenses	5,575	7,075	1,500	26.91%
Total Revenues	\$ 3,491,425	\$ 3,546,775	\$ 55,350	1.59%
Salaries and Wages	\$ 3,134,800	\$ 3,194,900	\$ 60,100	1.92%
Other Expenses	356,625	351,875	(4,750)	-1.33%
	\$ 3,491,425	\$ 3,546,775	\$ 55,350	1.59%

PUBLIC WORKS

Budget Appropriations	2011	2012	Change	% Change
Streets and Roads - Repair and Maintenance				
Salaries and Wages	920,000	940,000	20,000	2.17%
Other Expenses	127,500	99,500	(28,000)	-21.96%
Street Cleaning				
Salaries and Wages	14,000	14,000	-	0.00%
Parking Lot Rental				
Other Expenses	9,000	9,500	500	100.00%
Community forestry				
Other Expenses	70,000	68,000	(2,000)	-2.86%
Sanitation				
Salaries and Wages	105,000	48,000	(57,000)	-54.29%
Other Expenses	416,500	460,500	44,000	10.56%
Public Buildings and Grounds				
Salaries and Wages	58,500	20,000	(38,500)	-65.81%
Other Expenses	60,500	72,500	12,000	19.83%
Fleet Services				
Other Expenses	161,000	161,000	-	0.00%
Total Revenues	\$ 1,942,000	\$ 1,893,000	\$ (49,000)	-2.52%
Salaries and Wages	\$ 1,097,500	\$ 1,022,000	\$ (75,500)	-6.88%
Other Expenses	844,500	871,000	26,500	3.14%
	\$ 1,942,000	\$ 1,893,000	\$ (49,000)	-2.52%

PARKS AND RECREATION

<u>Budget Appropriations</u>	<u>2011</u>	<u>2012</u>	<u>Change</u>	<u>% Change</u>
Playgrounds				
Salaries and Wages	33,000	32,500	(500)	-1.52%
Other Expenses	25,000	16,600	(8,400)	-33.60%
Parks				
Other Expenses	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>0.00%</u>
Total Revenues	<u>\$ 108,000</u>	<u>\$ 99,100</u>	<u>\$ (8,900)</u>	<u>-8.24%</u>
Salaries and Wages	\$ 33,000	\$ 32,500	\$ (500)	-1.52%
Other Expenses	<u>75,000</u>	<u>66,600</u>	<u>(8,400)</u>	<u>-11.20%</u>
	<u>\$ 108,000</u>	<u>\$ 99,100</u>	<u>\$ (8,900)</u>	<u>-8.24%</u>

CODE ENFORCEMENT AND ADMINISTRATION

Budget Appropriations	2011	2012	Change	% Change
Construction Code Official				
Salaries and Wages	156,997	160,512	3,515	2.24%
Other Expenses	81,461	84,860	3,399	4.17%
Housing Inspection				
Salaries and Wages	117,500	119,500	2,000	1.70%
Other Expenses	3,000	3,500	500	16.67%
Joint Construction Code Office				
Salaries and Wages	108,003	110,488	2,485	100.00%
Other Expenses	53,039	55,240	2,201	4.15%
 Total Revenues	 \$ 520,000	 \$ 534,100	 \$ 14,100	 2.71%
 Salaries and Wages	 \$ 382,500	 \$ 390,500	 \$ 8,000	 2.09%
Other Expenses	137,500	143,600	6,100	4.44%
	\$ 520,000	\$ 534,100	\$ 14,100	2.71%

UTILITIES

Budget Appropriations	2011	2012	Change	% Change
Electricity	115,000	115,000	-	0.00%
Street Lighting	217,000	223,000	6,000	2.76%
Telephone	62,000	66,000	4,000	6.45%
Fuel Oil	40,000	90,000	50,000	125.00%
Gas	17,000	10,000	(7,000)	100.00%
Gasoline	130,000	200,000	70,000	53.85%
Total Revenues	\$ 581,000	\$ 704,000	\$ 123,000	21.17%
Salaries and Wages	\$ -	\$ -	\$ -	0.00%
Other Expenses	581,000	704,000	123,000	21.17%
	\$ 581,000	\$ 704,000	\$ 123,000	21.17%

MISCELLANEOUS

Budget Appropriations	2011	2012	Change	% Change
Celebration of Public Events				
Other Expenses	4,000	2,000	(2,000)	-50.00%
Reserve for Tax appeals				
Other Expenses	1	1	-	0.00%
Senior Citizen Transportation				
Other Expenses	16,000	16,500	500	100.00%
Board of Health				
Salaries and Wages	-	500	500	100.00%
Other Expenses	500	-	(500)	-100.00%
Contingent				
Other Expenses	1,000	1,000	-	0.00%
Federal and State Grants	91,712	48,520	(43,192)	-47.10%
Total Revenues	\$ 113,213	\$ 68,521	\$ (44,692)	-39.48%
Salaries and Wages	\$ -	\$ 500	\$ 500	100.00%
Other Expenses	113,213	68,021	(45,192)	-39.92%
	\$ 113,213	\$ 68,521	\$ (44,692)	-39.48%

DEFERRED CHARGES AND STATUTORY EXPENSES

Budget Appropriations	2011	2012	Change	% Change
Public Employees Retirement System	209,000	219,000	10,000	4.78%
Social Security System (O.A.S.D.I.)	260,000	268,000	8,000	3.08%
Police and Firemen's Retirement system	676,169	606,399	(69,770)	-10.32%
Defined Contribution Retirement Program	5,000	3,000	(2,000)	-40.00%
Total Revenues	<u>\$ 1,150,169</u>	<u>\$ 1,096,399</u>	<u>\$ (53,770)</u>	<u>-4.67%</u>
Salaries and Wages	\$ -	\$ -	\$ -	0.00%
Other Expenses	<u>1,150,169</u>	<u>1,096,399</u>	<u>(53,770)</u>	<u>-4.67%</u>
	<u>\$ 1,150,169</u>	<u>\$ 1,096,399</u>	<u>\$ (53,770)</u>	<u>-4.67%</u>

WATER AND SEWER UTILITY REVENUES

Budget Appropriations	2011	2012	Change	% Change
Fund Balance anticipated	458,000	400,000	(58,000)	-12.66%
Rents	5,100,000	5,035,000	(65,000)	-1.27%
Miscellaneous	20,000	20,000	-	0.00%
Total Revenues	\$ 5,578,000	\$ 5,455,000	\$ (123,000)	-2.21%

WATER AND SEWER UTILITY APPROPRIATIONS

Budget Appropriations	2011	2012	Change	% Change
Operating				
Salaries and wages	680,000	652,000	(28,000)	-4.12%
Other Expenses	2,040,000	1,988,000	(52,000)	-2.55%
Payment to G.C.U.A.	1,300,000	1,300,000	-	0.00%
Capital Improvements				
Capital Improvement Fund	19,000	19,000	-	0.00%
Debt Service				
Principal on Bonds	798,000	833,000	35,000	4.39%
Interest on Bonds	380,000	311,000	(69,000)	-18.16%
NJEIT Infrastructure Loans	178,000	178,000	-	0.00%
Statutory Expenditures				
Public Employees Retirement System	113,000	118,000	5,000	4.42%
Social Security System (O.A.S.D..I.)	53,000	42,000	(11,000)	-20.75%
Unemployment Compensation Insurance	12,000	12,000	-	0.00%
Defined Contribution Pension Program	5,000	2,000	(3,000)	-60.00%
Total Revenues	\$ 5,578,000	\$ 5,455,000	\$ (123,000)	-2.21%