

City of Woodbury

City of Woodbury - 2016 Budget

GOVERNING BODY MEMBERS

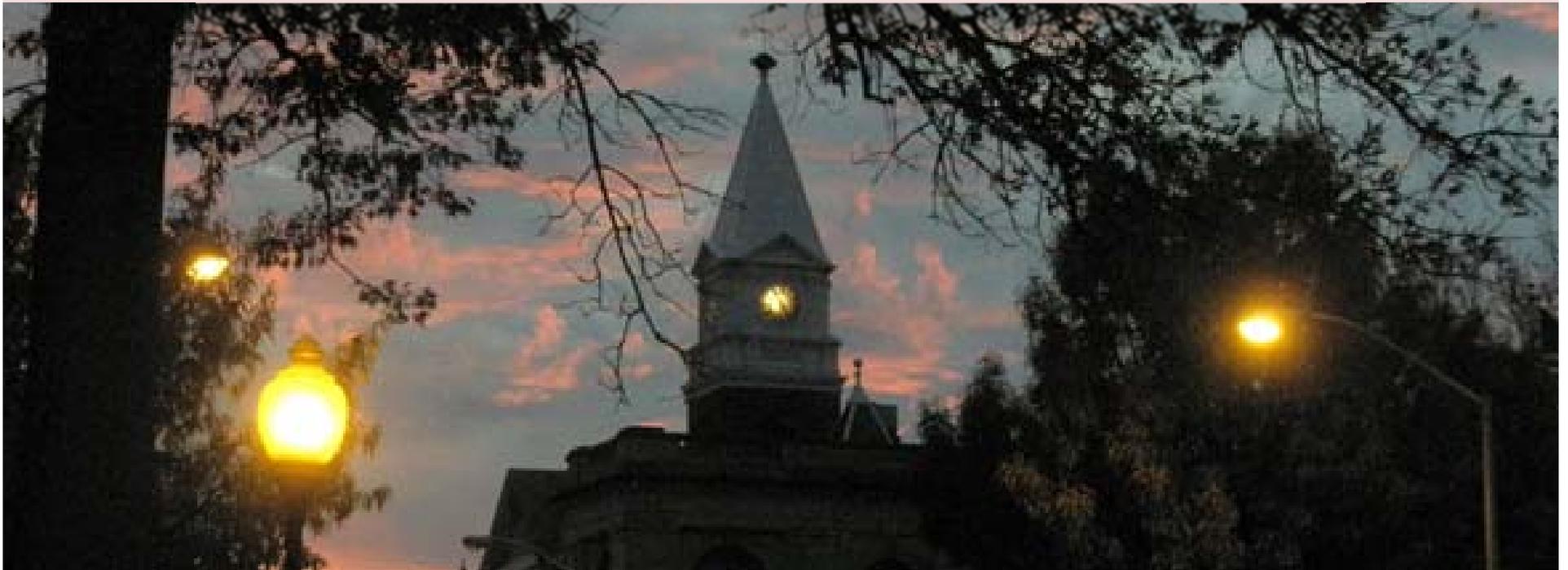
William J. Volk, Mayor
Tracey L. Parker
Danielle Carter
William H. Fleming
Jessica Floyd

David Trouato, President of Council
Daniel Reddin
Theodore Johnson, Jr.
Heather S. Tierney
David Swanson

OFFICIALS

Michael Theokas
Robert Law
Roy Duffield
Michael D. Cesaro
James Pierson

City Administrator
Chief Financial Officer
City Clerk
City Auditor
City Solicitor



City of Woodbury 2015 Adopted Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 34%

County & School Allocation ~ 66%

**Municipal &
Library Tax Share**
\$33.81

**County Tax
Share**
\$15.46

**School Tax
Share**
\$50.73

City of Woodbury 2016 Introduced Budget Estimated Allocation of Every \$100 in Taxes



Municipal Share ~ 33%

**Municipal &
Library Tax Share
\$33.13**

County & School Allocation ~ 67%

**County Tax
Share
\$15.59**

**School Tax
Share
\$51.28**

Allocation subject to change based on final equalization by County

City of Woodbury

2016 Budget (as introduced)

Summary Information – Levy Cap Calculation

	<u>2016 Amount</u>	<u>2015 Amount</u>	<u>Change</u>
NET VALUATION TAXABLE	\$ 586,645,741	\$ 587,653,054	\$ (1,007,313)
VALUE OF ONE PENNY	58,665	58,765	(101)
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AMOUNT TO BE RAISED BY TAXES			
LOCAL	\$ 8,705,846	\$ 8,638,355	67,491
LIBRARY	205,403	205,954	(551)
TOTAL	8,911,249	8,844,309	66,940
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MAXIMUM TAX LEVY PER STATE	8,915,249	8,917,228	(1,979)
UNDER CAP - AVAILABLE FOR BANKING	209,403	278,872	
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	<u>2016 Amount</u>	<u>2015 Amount</u>	<u>Change</u>
TAX RATE			
LOCAL TAX RATE	\$ 1.484	\$ 1.469	\$ 0.015
LIBRARY TAX RATE	\$ 0.035	\$ 0.035	\$ -
TOTAL LOCAL TAX RATE	\$ 1.519	\$ 1.504	\$ 0.015

Summary Levy Cap Calculation

	MUNICIPALITY	COUNTY	EXAMINER
0822	Woodbury City	Gloucester	
Model Tax Levy Calculation Worksheet			
Levy Cap Calculation			
Prior Year Amount to be Raised by Taxation for Municipal Purposes			\$8,638,355
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation			\$8,638,355
Plus: 2% Cap increase			\$172,767
Adjusted Tax Levy Prior to Exclusions			\$8,811,122
Exclusions:			
Allowable Pension Obligations Increase	350		
Allowable Debt Service, Capital Leases and Debt Service			
Share of Cost Increases	26,591		
Current Year Deferred Charges: Emergencies	55,057		
Add Total Exclusions			\$81,998
Less Cancelled or Unexpended Exclusions			\$4,384
Adjusted Tax Levy After Exclusions			\$8,888,736
Additions:			
New Ratables - Increase in Valuations (New Construction and Additions)	\$1,804,800		
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$1.469		
New Ratable Adjustment to Levy			\$26,513
Maximum Allowable Amount to be Raised by Taxation			\$8,915,249
Amount to be Raised by Taxation for Municipal Purposes			\$8,705,846
Amount to be Raised by Taxation for Municipal Purposes Under Cap			\$209,403

City of Woodbury

2016 Budget (as introduced)

Summary Information – “1977 Cap” Calculation

	2015 Amount		2016 Amount	
Prior Year CAP Base Appropriations		\$ 10,481,789		\$ 10,424,728
2013 CAP Bank	\$ 567,068			
2014 CAP Bank	435,060		\$ 435,060	
2015 CAP Bank			435,016	
		<u>1,002,128</u>		<u>870,077</u>
Added Assessments		6,718		26,513
1.5% CAP (2015 Budget)	157,227			
0.0% CAP (2016 Budget)			-	
2.0% CAP per COLA Ordinance	209,636			
3.5% CAP per COLA Ordinance			364,865	
		<u>366,863</u>		<u>364,865</u>
		<u>\$ 11,857,498</u>		<u>\$ 11,686,183</u>
Total Available - Appropriation		\$ 11,857,498		\$ 11,686,183
Total Appropriated		<u>10,446,228</u>		<u>10,434,815</u>
UNDER CAP		<u>\$ 1,411,270</u>		<u>\$ 1,251,368</u>

City of Woodbury

Budget – Fund Balance History

<u>Fund Balance Utilized</u>		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Current Fund						
Balance Available	\$	2,223,868.98	\$ 2,127,184.93	\$ 3,116,668.67	\$ 2,699,219.50	\$3,011,737.49
Less: Utilized		1,000,000.00	1,000,000.00	1,000,000.00	975,000.00	1,080,000.00
Balance Remaining	\$	<u>1,223,868.98</u>	<u>\$ 1,127,184.93</u>	<u>\$ 2,116,668.67</u>	<u>\$ 1,724,219.50</u>	<u>\$1,931,737.49</u>
Percent Used		44.97%	47.01%	32.09%	36.12%	35.86%
		5% of 2016 Budget	<u>697,775</u>	10% of 2016 Budget		<u>1,395,550</u>

How is fund balance created?

Revenues collected exceed budgeted amounts

Miscellaneous Revenues not anticipated

Reserve for Uncollected Taxes excess

Unspent appropriations



City of Woodbury

Budget – Fund Balance

Water/Sewer Utility	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Balance Available	\$ 1,688,143.08	\$ 1,688,297.16	\$ 2,197,917.32	\$ 2,056,531.43	\$ 1,938,639.48
Less: Utilized CF			200,000.00		
Less: Utilized	400,000.00	490,000.00	400,000.00	400,000.00	400,000.00
Balance Remaining	\$ 1,288,143.08	\$ 1,198,297.16	\$ 1,597,917.32	\$ 1,656,531.43	\$ 1,538,639.48
Percent Used	23.69%	29.02%	27.30%	19.45%	20.63%
	5% of 2016 Budget	<u>308,300</u>	10% of 2016 Budget		<u>616,600</u>

Fund balance impacted by:

Rate Changes

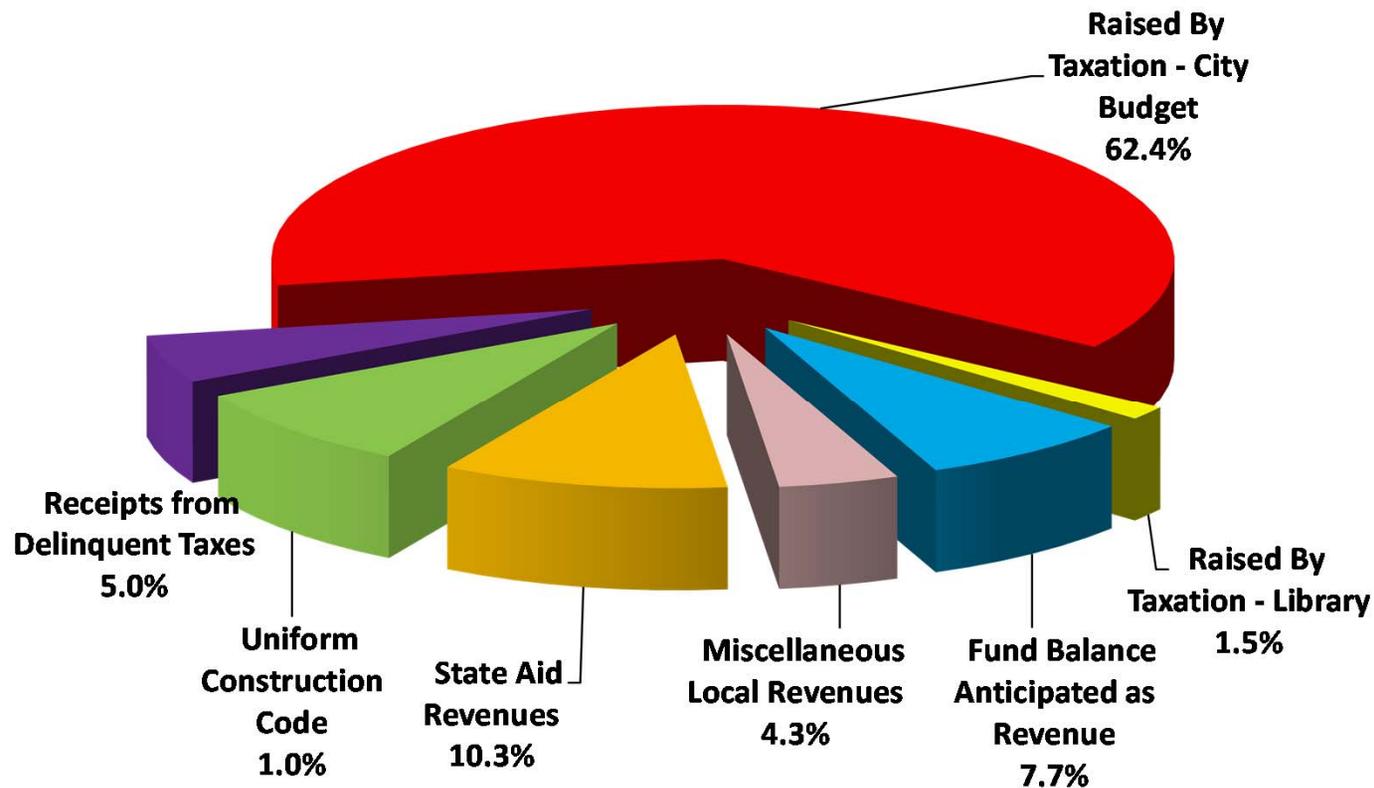
Cancellation of Unspent Appropriations

Miscellaneous Revenues not anticipated

City of Woodbury Budget as Introduced

2016 Budget Revenues

	<u>Amount</u>	<u>Percent</u>
Fund Balance Anticipated as Revenue	\$1,080,000	7.7%
Miscellaneous Local Revenues	600,623	4.3%
State Aid Revenues	1,432,199	10.3%
Other Special Items of Revenue	1,227,729	8.8%
Receipts from Delinquent Taxes	703,700	5.0%
Raised By Taxation - City Budget	8,705,846	62.4%
Raised By Taxation - Library	205,403	1.5%
Total Revenues	\$13,955,500	100%



City of Woodbury

Analysis of 2016 Budget as Introduced

Comparison of Budget Revenues

Comparison of Budget Revenues

<u>Revenues</u>	<u>2015</u> <u>Amount</u>	<u>2016</u> <u>Amount</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
Fund Balance Anticipated as Revenue	\$975,000	\$1,080,000	\$105,000	10.77%
Miscellaneous Local Revenues	590,700	600,623	9,923	1.68%
State Aid Revenues	1,432,199	1,432,199	0	0.00%
Uniform Construction Code	120,000		(120,000)	-100.00%
Other Special Items of Revenue	939,768	1,227,729	287,961	30.64%
Receipts from Delinquent Taxes	554,800	703,700	148,900	26.84%
Taxation to Support Library	205,954	205,403	(551)	-0.27%
Taxation to Support Local Budget	8,638,355	8,705,846	67,491	0.78%
Total Revenues	\$13,456,776	\$13,955,500	\$498,724	3.71%

City of Woodbury

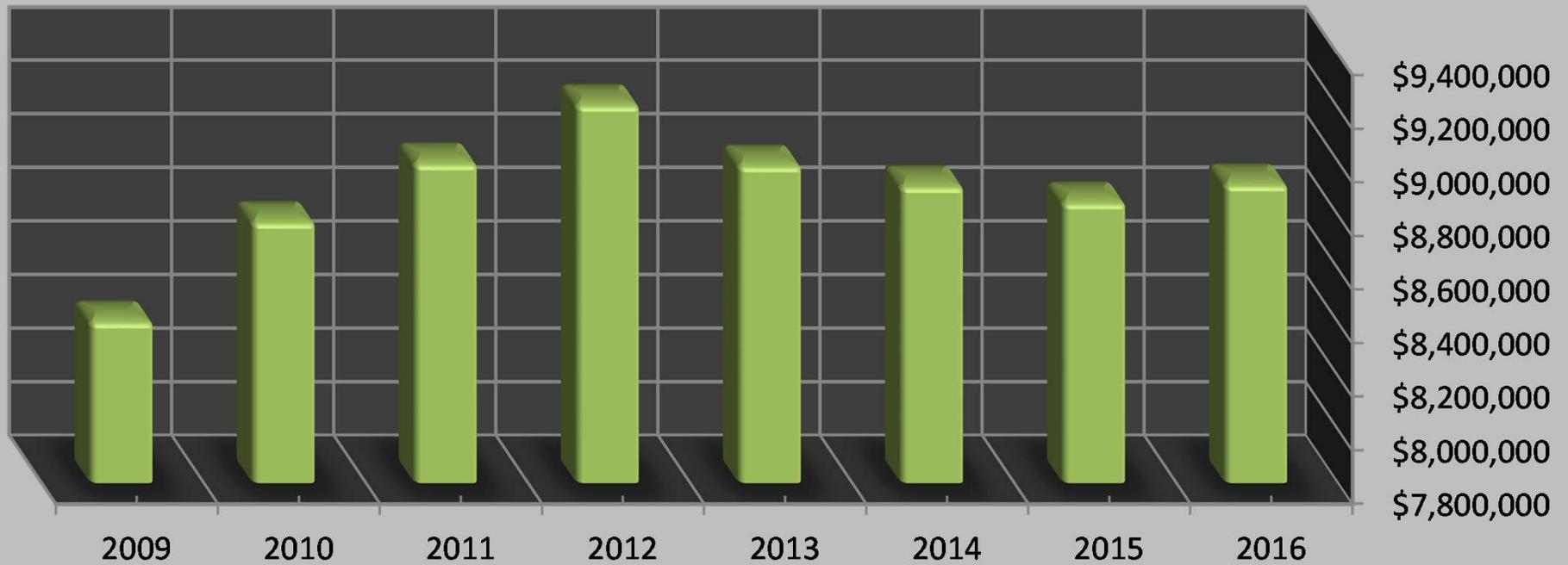
Comparison of Budget Revenues – Five Year History

Comparison of Budget Revenues

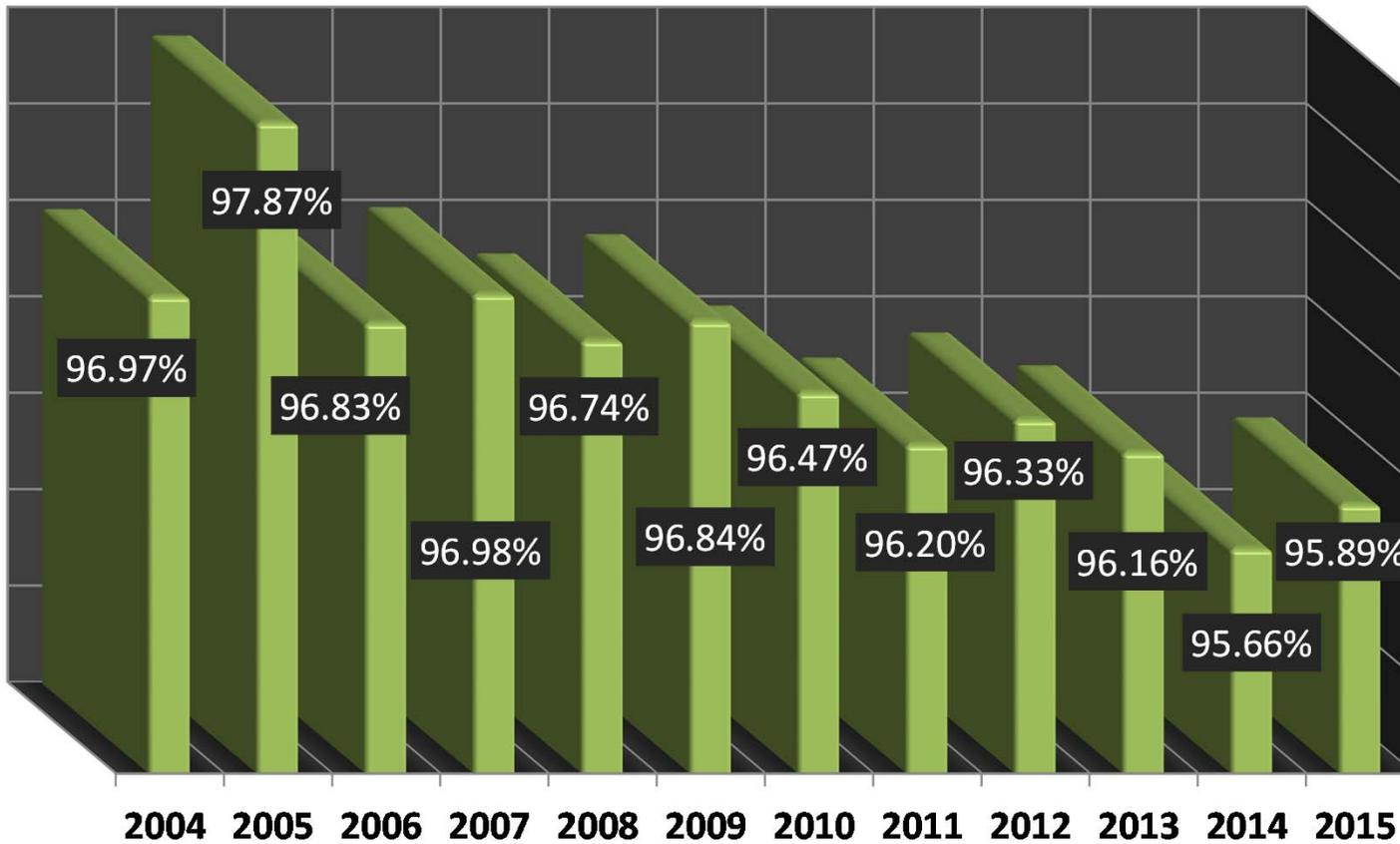
<u>Revenues</u>	<u>2012 Amount</u>	<u>2013 Amount</u>	<u>2014 Amount</u>	<u>2015 Amount</u>	<u>2016 Amount</u>
Fund Balance Anticipated	\$1,000,000	\$1,000,000	\$1,000,000	\$975,000	\$1,080,000
Miscellaneous Local Revenues	850,000	865,000	871,942	590,700	600,623
State Aid Revenues	1,432,199	1,432,199	1,432,199	1,432,199	1,432,199
Uniform Construction Code	244,728	188,200	116,800	120,000	
Other Special Items of Revenue	661,437	456,405	692,909	826,277	1,227,729
Receipts from Delinquent Taxes	530,000	530,000	554,800	554,800	703,700
Taxation to Support Library	209,833	222,992	216,930	205,954	205,403
Taxation to Support Local Budget	8,998,467	8,759,292	8,688,191	8,638,355	8,705,846
Total Revenues	\$13,926,664	\$13,454,088	\$13,573,771	\$13,343,285	\$13,955,500

City of Woodbury

Amount to be Raised by Taxation Municipal Purposes



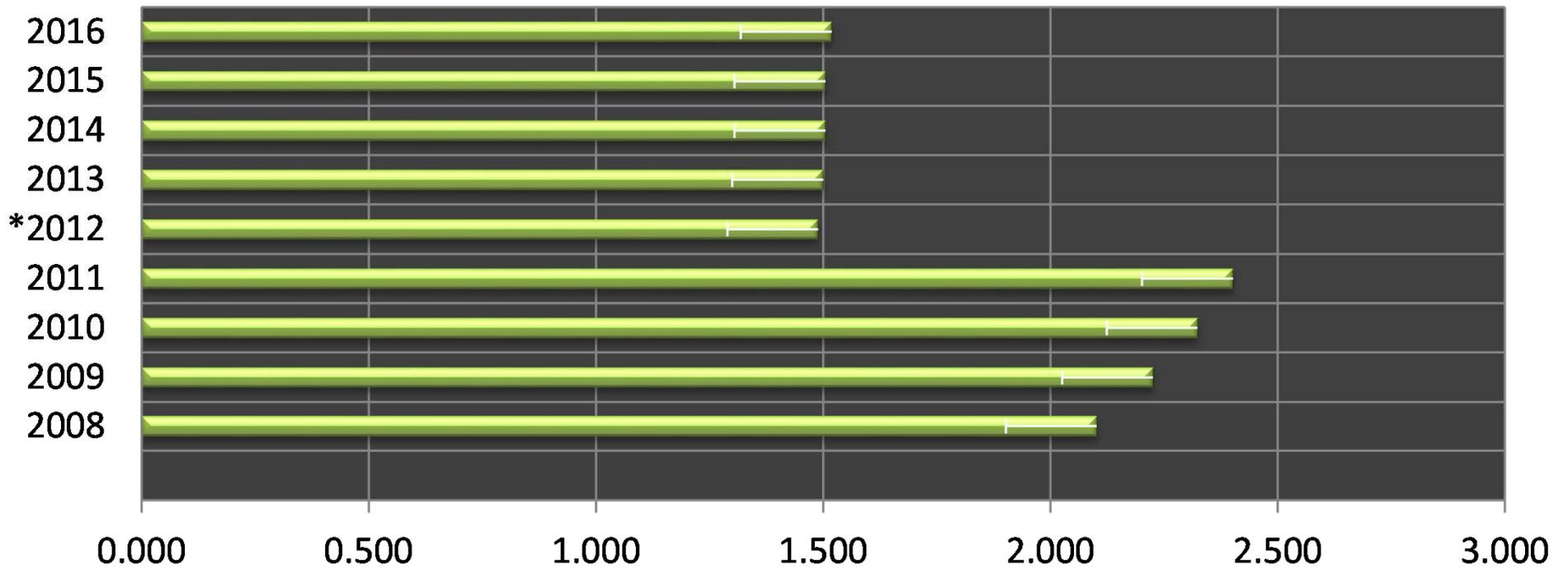
Percentage of Tax Collections – City of Woodbury



2015	95.89%
2014	95.66%
2013	96.16%
2012	96.33%
2011	96.20%
2010	96.47%
2009	96.84%
2008	96.74%
2007	96.98%
2006	96.83%
2005	97.87%
2004	96.97%

City of Woodbury

Local Purpose Tax Rate



Tax Rate per \$100 of Assessed Valuation

** Revaluation Completed*

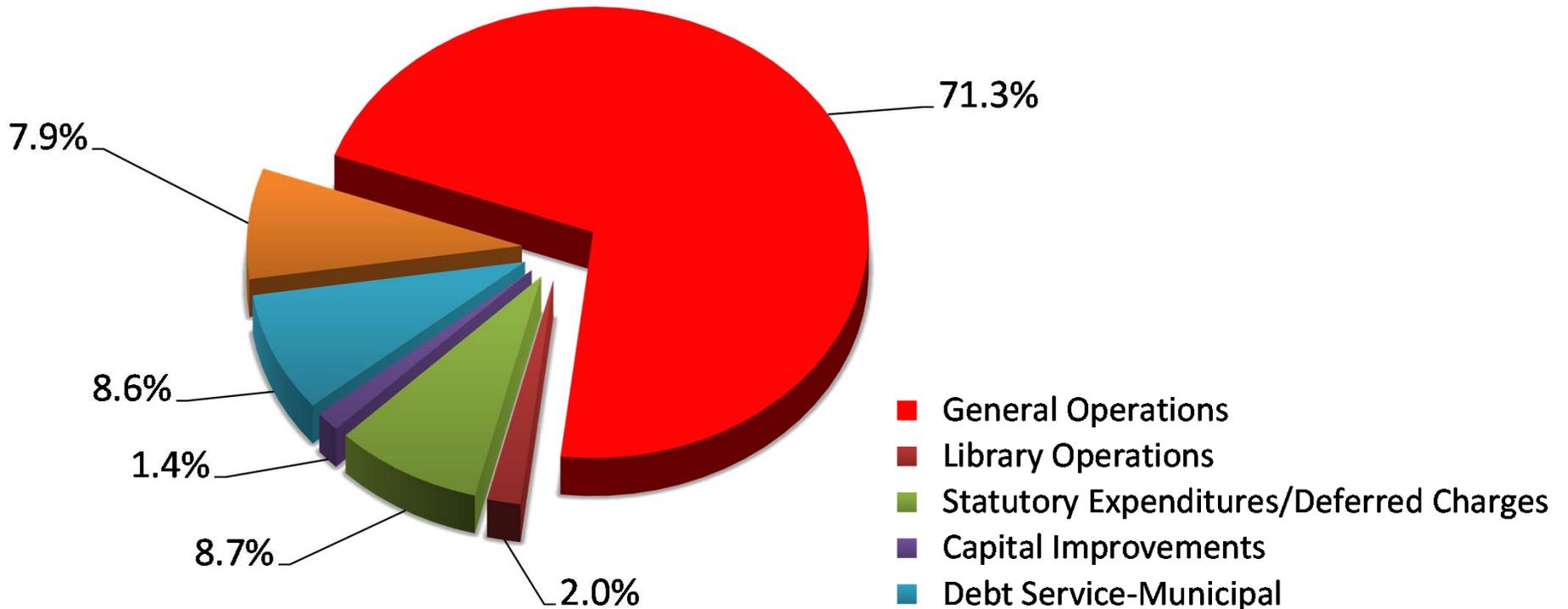
City of Woodbury Budget as Introduced

2016 Budget Appropriations

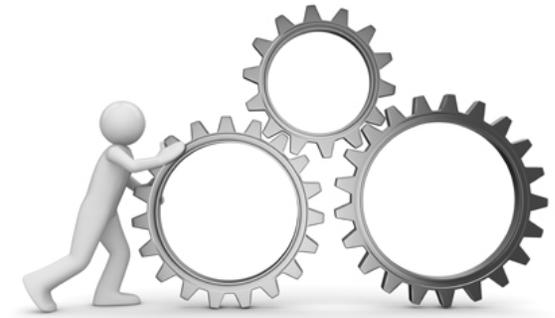
Amount

Percent

General Operations	\$9,956,820	71.3%
Library Operations	275,000	2.0%
Statutory Expenditures/Deferred Charges	1,214,047	8.7%
Capital Improvements	200,000	1.4%
Debt Service-Municipal	1,203,800	8.6%
Reserve for Uncollected Taxes	1,105,833	7.9%
Total Appropriations	<u>\$13,955,500</u>	<u>100%</u>



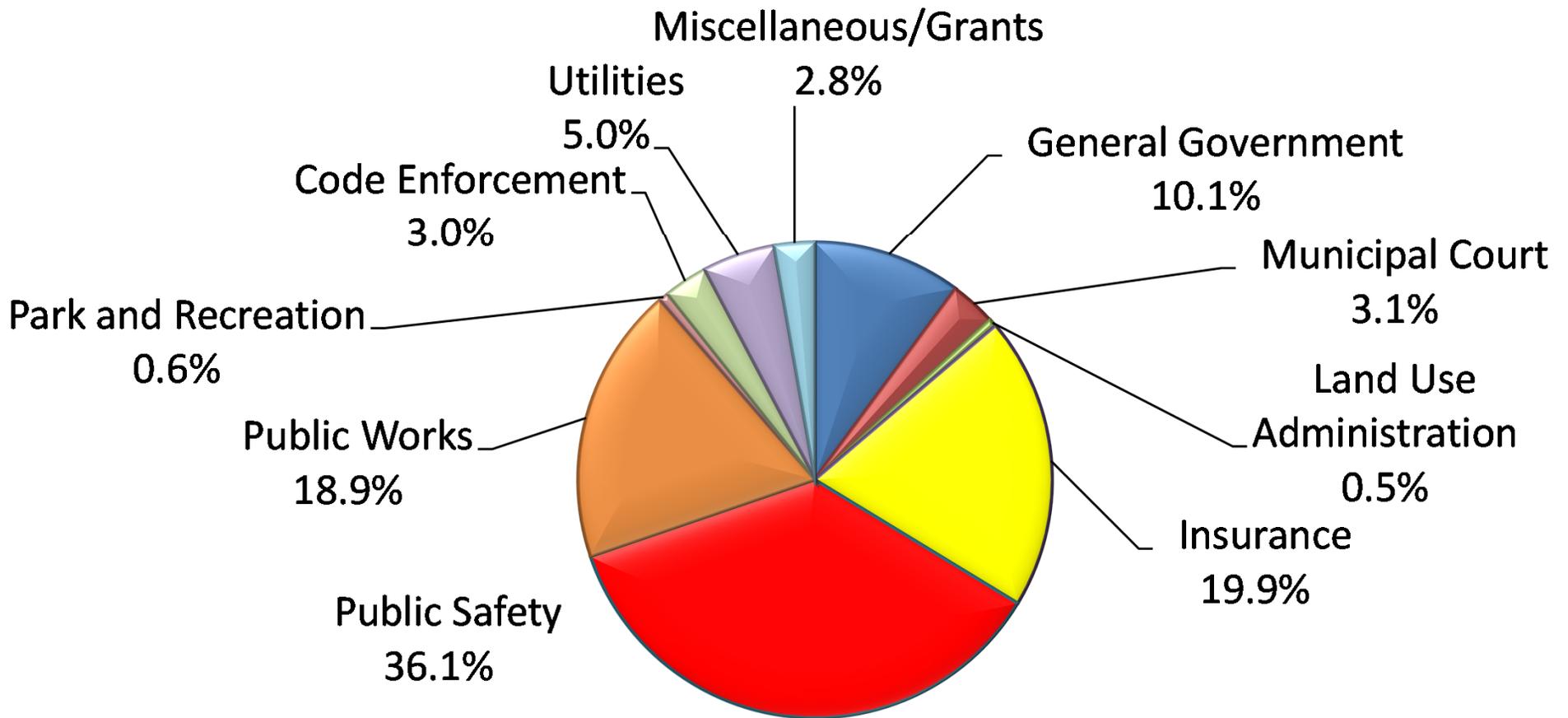
Analysis of General Operations



	<u>Amount</u>	<u>Percent</u>
General Government	\$ 1,009,500	10.1%
Municipal Court	310,000	3.1%
Land Use Administration	53,500	0.5%
Insurance	1,980,000	19.9%
Public Safety	3,593,400	36.1%
Public Works	1,877,500	18.9%
Health and Human Services	500	0.0%
Park and Recreation	64,000	0.6%
Code Enforcement	297,000	3.0%
Utilities	497,000	5.0%
Miscellaneous/Grants	274,420	2.8%
	<hr/>	<hr/>
Total Operating Appropriations	<u>\$9,956,820</u>	<u>100%</u>



Analysis of General Operations



Comparison of Budget Appropriations

<u>Budget Appropriations</u>	<u>2015**</u> <u>Amount</u>	<u>2016</u> <u>Amount</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
General Operations:				
General Government	\$ 984,350	\$ 1,009,500	\$ 25,150	2.55%
Land Use Administration	45,600	53,500	7,900	17.32%
Insurance	1,992,074	1,980,000	(12,074)	-0.61%
Public Safety	3,536,654	3,593,400	56,746	1.60%
Public Works	1,916,092	1,877,500	(38,592)	-2.01%
Health and Human Services	500	500	0	0.00%
Parks and Recreation	64,000	64,000	0	0.00%
Code Enforcement	281,000	297,000	16,000	5.69%
Utilities	498,850	497,000	(1,850)	-0.37%
Municipal Court	317,337	310,000	(7,337)	-2.31%
Miscellaneous/Grants	239,559	274,420	34,861	14.55%
Statutory Expenditures	1,139,402	1,158,990	19,588	1.72%
Capital Improvements	100,000	200,000	100,000	100.00%
Library Expenses	275,000	275,000	0	0.00%
Debt Service-Municipal	1,060,800	1,203,800	143,000	13.48%
Deferred Charges		55,057	55,057	100.00%
Reserve for Uncollected Taxes	1,060,614	1,105,833	45,219	4.26%
Total Appropriations	13,511,833	13,955,500	443,667	3.28%

** *Final Budget After Transfers*

Breakdown of General Government

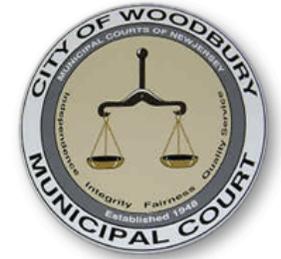


	2015**	2016	Change	
General Administration				
Salaries and Wages	\$ 113,200.00	\$ 116,000.00	\$ 2,800.00	2.47%
Other Expenses	69,000.00	55,000.00	(14,000.00)	-20.29%
Governing Body				
Salaries and Wages	25,400.00	26,000.00	600.00	2.36%
Other Expenses	1,850.00	15,000.00	13,150.00	710.81%
Economic Development				
Salaries and Wages	72,700.00	88,500.00	15,800.00	21.73%
Other Expenses	7,000.00	2,000.00	(5,000.00)	-71.43%
Other Expenses - GCIA	40,000.00	40,000.00		
Municipal Clerk				
Salaries and Wages	84,000.00	84,500.00	500.00	0.60%
Other Expenses	13,500.00	15,000.00	1,500.00	11.11%
Registrar of Vital Statistics				
Salaries and Wages	68,600.00	70,000.00	1,400.00	2.04%
Other Expenses	3,000.00	3,000.00		
Financial Administration				
Salaries and Wages	85,450.00	96,500.00	11,050.00	12.93%
Other Expenses	42,000.00	50,000.00	8,000.00	19.05%
Audit Services	49,250.00	55,000.00	5,750.00	11.68%
Collection of Taxes				
Salaries and Wages	66,400.00	73,000.00	6,600.00	9.94%
Other Expenses	20,000.00	20,000.00		
Liquidation of TTL & Foreclosed Property				
Other Expenses	18,000.00	5,000.00	(13,000.00)	-72.22%
Legal Services and Costs				
Other Expenses	100,000.00	100,000.00		
Engineering Services				
Other Expenses	145,000.00	135,000.00	(10,000.00)	-6.90%
	<hr/>			
	\$ 1,024,350.00	\$ 1,049,500.00	\$ 25,150.00	2.46%
		S&W	38,750.00	
		OE	(13,600.00)	

** Final Budget After Transfers



Breakdown of Municipal Court



	2015**	2016	Change	
Municipal Court				
Salaries and Wages	\$ 16,426.04		\$ (16,426.04)	-100.00%
Other Expenses	911.17		(911.17)	-100.00%
Municipal Court - Shared Services	300,000.00	310,000.00	10,000.00	3.33%
	<u>\$ 317,337.21</u>	<u>\$ 310,000.00</u>	<u>\$ (7,337.21)</u>	-2.31%

Breakdown of Land Administration

Land Use Administration

	2015**	2016	Change	
Planning Board				
Salaries and Wages	\$ 10,600.00	\$ 11,000.00	\$ 400.00	3.77%
Other Expenses	35,000.00	42,500.00	7,500.00	21.43%
	<u>\$ 45,600.00</u>	<u>\$ 53,500.00</u>	<u>\$ 7,900.00</u>	17.32%



Breakdown of Insurance

	2015**	2016	Change	
Insurance				
General Liability	\$ 149,538.35	\$ 147,000.00	\$ (2,538.35)	-1.70%
Other Insurance Premiums**	10,000.00	12,000.00	2,000.00	20.00%
Workers Compensation	283,036.00	266,000.00	(17,036.00)	-6.02%
Employee Group Health	1,500,000.00	1,500,000.00		
Health Benefits Waiver	34,500.00	40,000.00	5,500.00	15.94%
Unemployment Insurance	15,000.00	15,000.00		
	<u>\$ 1,992,074.35</u>	<u>\$ 1,980,000.00</u>	<u>\$ (12,074.35)</u>	-0.61%

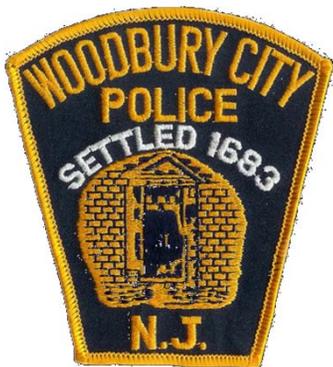


**** Final Budget After Transfers**

Breakdown of Public Safety



	2015**	2016	Change	
Public Safety				
Police				
Salaries and Wages	\$ 2,875,000.00	\$ 2,940,000.00	\$ 65,000.00	2.26%
Other Expenses	243,300.00	240,000.00	(3,300.00)	-1.36%
JIF Safety Budget				
Salaries and Wages	7,435.24	7,500.00	64.76	0.87%
Other Expenses	7,075.00	8,325.00	1,250.00	17.67%
Property Maintenance				
Other Expenses	20,000.00	15,000.00	(5,000.00)	-25.00%
Office of Emergency Management				
Salaries and Wages	5,600.00	11,000.00	5,400.00	96.43%
Other Expenses	6,000.00	4,000.00	(2,000.00)	-33.33%
Fire				
Salaries and Wages	182,000.00	188,000.00	6,000.00	3.30%
Other Expenses	78,000.00	70,000.00	(8,000.00)	-10.26%
Uniform Fire Safety Act				
Salaries and Wages	99,000.00	101,000.00	2,000.00	2.02%
Other Expenses	8,000.00	6,000.00	(2,000.00)	-25.00%
Municipal Prosecutor				
Other Expenses	2,668.75		(2,668.75)	-100.00%
	<u>\$ 3,534,078.99</u>	<u>\$ 3,590,825.00</u>	<u>\$ 56,746.01</u>	<u>1.61%</u>



**** Final Budget After Transfers**



Breakdown of Public Works



Public Works	2015**	2016	Change	
Roads Repairs and Maintenance				
Salaries and Wages	\$ 1,054,000.00	\$ 1,060,000.00	\$ 6,000.00	0.57%
Other Expenses	130,057.00	85,000.00	(45,057.00)	-34.64%
Street Cleaning				
Salaries and Wages	3,328.64		(3,328.64)	-100.00%
Parking Lot Rental				
Other Expenses	1.00		(1.00)	-100.00%
Solid Waste Collection				
Salaries and Wages	62,000.00	60,000.00	(2,000.00)	-3.23%
Other Expenses	365,000.00	370,000.00	5,000.00	1.37%
Public Building and Grounds				
Salaries and Wages	11,279.80	12,500.00	1,220.20	10.82%
Other Expenses	80,000.00	80,000.00		
Vehicle Maintenance				
Other Expenses	190,425.65	190,000.00	(425.65)	-0.22%
Shade Tree Program				
Other Expenses	20,000.00	20,000.00		
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** Final Budget After Transfers	\$ 1,916,092.09	\$ 1,877,500.00	\$ (38,592.09)	-2.01%



Breakdown of Parks, Recreation and Other



	2015**	2016	<u>Change</u>	
Recreation				
Other Expenses	\$ 20,000.00	\$ 20,000.00		
Parks				
Other Expenses	44,000.00	44,000.00		
Celebration of Public Events				
Other Expenses	1,000.00	1,000.00		
Senior Citizen Transportation				
Salaries and Wages	27,000.00	15,000.00	\$ (12,000.00)	-44.44%
Public Health Service (Board of Health)				
Salaries and Wages	500.00	500.00		
	<hr/>			
	\$ 92,500.00	\$ 80,500.00	\$ (12,000.00)	-12.97%



Breakdown of Code Enforcement

	2015**	2016	<u>Change</u>	
Code Enforcement				
Salaries and Wages	\$ 145,000.00		\$ (145,000.00)	-100.00%
Other Expenses	15,000.00		(15,000.00)	-100.00%
Housing Inspection				
Salaries and Wages	120,000.00	\$ 162,000.00	42,000.00	35.00%
Other Expenses	1,000.00	25,000.00	24,000.00	2400.00%
Fire Official - Borough of Wenonah				
Salaries and Wages	2,575.00	2,575.00		
Joint Construction Code Office				
Other Expenses		110,000.00	110,000.00	100.00%
	<hr/>			
	\$ 283,575.00	\$ 299,575.00	\$ 16,000.00	5.64%

**** Final Budget After Transfers**

Breakdown of Utilities



Utility Expenses and Bulk Purchases	2015**	2016	Change	
Electricity	\$ 207,000.00	\$ 207,000.00		
Street Lighting	125,000.00	125,000.00		
Telephone and Telegraph	55,000.00	70,000.00	\$ 15,000.00	27.27%
Natural Gas	25,850.36	15,000.00	(10,850.36)	-41.97%
Heating Oil	16,000.00	10,000.00	(6,000.00)	-37.50%
Gasoline	70,000.00	70,000.00		
	<hr/>	<hr/>		
	\$ 498,850.36	\$ 497,000.00	\$ (1,850.36)	-0.37%

Breakdown of Statutory Expenditures

	2015**	2016	Change	
Length of Service Awards Program	\$ 25,000.00	\$ 25,000.00		
Maintenance of Free Public Library	275,000.00	275,000.00		
Social Security	255,000.00	260,000.00	\$ 5,000.00	1.96%
Defined Contribution Retirement Program	5,000.00	8,000.00	3,000.00	60.00%
Public Employees Retirement System	217,500.00	215,500.00	(2,000.00)	-0.92%
Police and Firemen's Retirement System	661,902.00	675,490.00	13,588.00	2.05%
	<hr/>	<hr/>		
	\$ 1,439,402.00	\$ 1,458,990.00	\$ 19,588.00	1.36%



** Final Budget After Transfers

City of Woodbury: Water/Sewer Budget

REVENUES

	2015	2016	<u>Dollar Change</u>	<u>% Change</u>
Fund Balance Anticipated	\$ 400,000.00	\$ 400,000.00		
Rents	5,036,556.00	5,022,000.00	\$ (14,556.00)	-0.29%
Reserve for Debt Service	13,444.00	23,969.00	10,525.00	78.29%
Capital Surplus		700,000.00	700,000.00	100.00%
Miscellaneous	20,000.00	20,031.00	31.00	0.16%
	<u>\$ 5,470,000.00</u>	<u>\$ 6,166,000.00</u>	<u>\$ 696,000.00</u>	<u>12.72%</u>



APPROPRIATIONS

	2015**	2016	<u>Change</u>	
Salaries and Wages	\$ 642,000.00	\$ 620,000.00	\$ (22,000.00)	-3.43%
Other Expenses	1,900,000.00	1,900,000.00		
Gloucester County Utilities Authority	1,325,000.00	1,325,000.00		
Capital Improvements:				
Capital Improvement Fund	100,000.00	100,000.00		
Debt Service:				
Payment of Bond/Note Principal	710,000.00	1,415,000.00	705,000.00	99.30%
Interest on Bonds/Notes	263,000.00	281,000.00	18,000.00	6.84%
NJEIT Infrastructure Loan	348,000.00	344,000.00	(4,000.00)	-1.15%
Deferred Charges & Statutory Expenditures				
Public Employees Retirement System	117,000.00	116,000.00	(1,000.00)	-0.85%
Social Security System	48,000.00	48,000.00		
Unemployment Compensation Insurance	15,000.00	15,000.00		
Defined Contribution Retirement Plan	2,000.00	2,000.00		
	<u>\$ 5,470,000.00</u>	<u>\$ 6,166,000.00</u>	<u>\$ 696,000.00</u>	<u>12.72%</u>

** *Final Budget After Transfers*

City of Woodbury 2016 Introduced Budget Estimated Allocation of Every \$100 in Taxes



Municipal Share ~ 33%

**Municipal &
Library Tax Share
\$33.13**

County & School Allocation ~ 67%

**County Tax
Share
\$15.59**

**School Tax
Share
\$51.28**

Allocation subject to change based on final equalization by County

2016 Budget
City of Woodbury

Questions/Public Comments

