

City of  
**WOODBURY**

Welcome  
to  
**WOODBURY**  
Settled  
1683



# City of Woodbury 2019 Budget

## GOVERNING BODY MEMBERS

*Jessica Floyd, Mayor*  
*Donna Miller*  
*Theodore Johnson, Jr.*  
*Karlene O'Connor*  
*Ken McIlvaine*

*Tracey L. Parker, President of Council*  
*Danielle Carter*  
*William H. Fleming*  
*Heather S. Tierney*  
*Philip D. Hagerty*

## OFFICIALS

*Robert Law*  
*Daneen Fuss*  
*Michael D. Cesaro*  
*John Alice*

*CMFO*  
*City Clerk*  
*City Auditor*  
*City Solicitor*



# 2018 Adopted Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 34.05%

County & School Allocation – 65.95%

**Municipal &  
Library Tax Share  
\$34.05**

**County  
Tax Share  
\$14.64**

**School Tax  
Share  
\$51.31**

# 2019 Introduced Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 34.05%	County & School Allocation ~ 65.95%
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**Municipal &  
Library Tax Share  
\$34.05**

**County  
Tax Share  
\$14.74**

**School Tax  
Share  
\$51.21**

# City of Woodbury 2019 (as introduced)

## Summary Information – Levy Cap Calculation

	<u>2019 Amount</u>	<u>2018 Amount</u>	<u>Change</u>
<b>NET VALUATION TAXABLE</b>	\$ 574,404,475	\$ 577,763,282	\$ (3,358,807)
<b>VALUE OF ONE PENNY</b>	57,440	57,776	(336)
<b>AMOUNT TO BE RAISED BY TAXES</b>			
<b>LOCAL</b>	\$ 9,133,886	\$ 8,987,216	146,671
<b>LIBRARY</b>	194,709	193,328	1,382
<b>TOTAL</b>	9,328,596	9,180,543	148,053
<b>MAXIMUM TAX LEVY PER STATE</b>	9,219,270	9,241,711	(22,441)
<b>UNDER CAP - AVAILABLE FOR BANKING</b>	85,384	254,495	
<b>TAX RATE</b>	<u>2019 Amount</u>	<u>2018 Amount</u>	<u>Change</u>
<b>LOCAL TAX RATE</b>	\$ 1.590	\$ 1.556	\$ 0.034
<b>LIBRARY TAX RATE</b>	\$ 0.034	\$ 0.033	\$ 0.001
<b>TOTAL LOCAL TAX RATE</b>	\$ 1.624	\$ 1.589	\$ 0.035

## 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		\$8,987,216
Less: Prior Year Recycling Tax		10,000.00
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		\$8,977,216
Plus: 2% Cap increase		\$179,544
<b>Adjusted Tax Levy Prior to Exclusions</b>		<b>\$9,156,760</b>
Exclusions:		
Allowable Pension Obligations Increase	28,925	
Recycling Tax Appropriation	10,000	
Add Total Exclusions		\$38,925
Less Cancelled or Unexpended Exclusions		\$63
<b>Adjusted Tax Levy After Exclusions</b>		<b>\$9,195,622</b>
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	\$1,520,800	
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$1.555	
New Ratable Adjustment to Levy		\$23,648
<b>Maximum Allowable Amount to be Raised by Taxation</b>		<b>\$9,219,270</b>
<b>Amount to be Raised by Taxation for Municipal Purposes</b>		<b>\$9,133,886</b>
<b>Amount to be Raised by Taxation for Municipal Purposes Under Cap</b>		<b>\$85,384</b>

2019  
Budget  
Levy  
Cap  
Calculation

# 2019 Budget (as introduced)

## Summary Information – “1977 CAP” Calculation

	2018 Amount	2019 Amount
<b>Prior Year CAP Base Appropriations</b>	\$ 10,807,338	\$ 10,855,360
<b>2016 CAP Bank</b>	\$ 362,328	
<b>2017 CAP Bank</b>	313,824	\$ 313,824
<b>2018 CAP Bank</b>		335,605
	<u>676,152</u>	<u>649,429</u>
<b>Added Assessments</b>	20,875	
<b>2.5% CAP (2018 Budget)</b>	270,183	
<b>2.5% CAP (2019 Budget)</b>		271,384
<b>1.0% CAP per COLA Ordinance</b>	108,073	
<b>1.0% CAP per COLA Ordinance</b>		108,073
	<u>378,257</u>	<u>379,457</u>
	<u>\$ 11,882,622</u>	<u>\$ 11,884,247</u>
<b>Total Available - Appropriation</b>	\$ 11,882,622	\$ 11,884,247
<b>Total Appropriated</b>	<u>10,855,360</u>	<u>11,078,788</u>
<b>UNDER CAP</b>	<u>\$ 1,027,262</u>	<u>\$ 805,459</u>

# Budget – Fund Balance History

## Fund Balance Utilized

<b>Current Fund</b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>
<b>Balance Available</b>	<b>\$ 2,699,220</b>	<b>\$ 3,066,794</b>	<b>\$ 2,762,529</b>	<b>\$ 2,184,684</b>	<b>\$ 1,806,838</b>
<b>Less: Utilized</b>	<b>\$ 975,000</b>	<b>\$ 1,080,000</b>	<b>\$ 1,080,000</b>	<b>\$ 1,080,000</b>	<b>\$ 1,080,000</b>
<b>Balance Remaining</b>	<b>\$ 1,724,220</b>	<b>\$ 1,986,794</b>	<b>\$ 1,682,529</b>	<b>\$ 1,104,684</b>	<b>\$ 726,838</b>
<b>Percent Used</b>	<b>36.12%</b>	<b>35.22%</b>	<b>39.09%</b>	<b>49.44%</b>	<b>59.77%</b>
	<b>5% of 2019 Budget</b>	<b><u>713,901</u></b>	<b>10% of 2019 Budget</b>	<b><u>1,427,802</u></b>	

How is fund balance created?

Revenues collected exceed budgeted amounts

Reserve for Uncollected Taxes excess

Miscellaneous Revenues not anticipated

Unspent appropriations



# Budget – Fund Balance History

## Fund Balance Utilized

<b>Water/Sewer Utility</b>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>Balance Available</b>	\$ 2,056,531	\$ 1,988,250	\$ 2,056,761	\$ 2,004,255	\$ 1,751,749
<b>Less: Utilized CF</b>			\$ 190,000	\$ 190,000	\$ 190,000
<b>Less: Utilized</b>	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 637,228
<b>Balance Remaining</b>	<u>\$ 1,656,531</u>	<u>\$ 1,588,250</u>	<u>\$ 1,466,761</u>	<u>\$ 1,414,255</u>	<u>\$ 924,520</u>
<b>Percent Used</b>	19.45%	20.12%	28.69%	29.44%	47.22%
	5% of 2019 Budget	<u>292,861</u>	10% of 2019 Budget		<u>585,723</u>

Fund balance impacted by:

Rate Changes

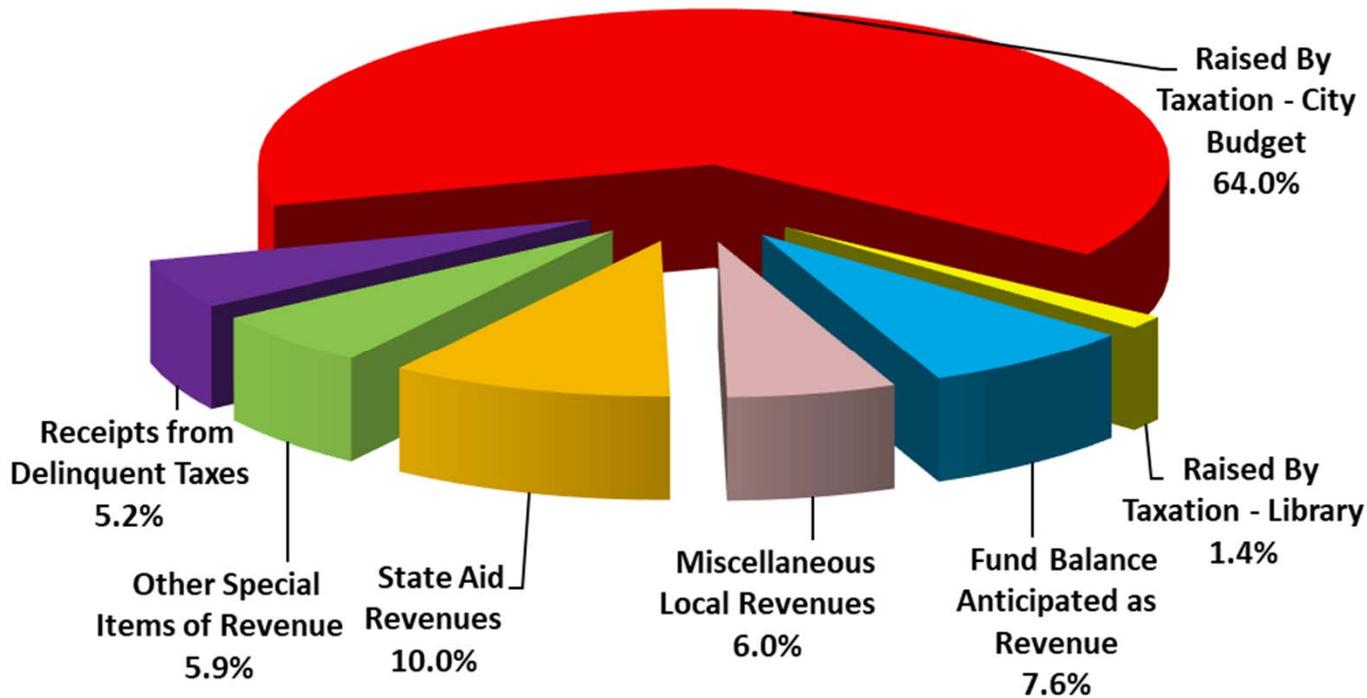
Cancellation of Unspent Appropriations

Miscellaneous Revenues not anticipated

**2019 Budget Revenues**

	<b><u>Amount</u></b>	<b><u>Percent</u></b>
Fund Balance Anticipated as Revenue	\$1,080,000	7.6%
Miscellaneous Local Revenues	857,350	6.0%
State Aid Revenues	1,432,199	10.0%
Other Special Items of Revenue	839,875	5.9%
Receipts from Delinquent Taxes	740,000	5.2%
Raised By Taxation - City Budget	9,133,886	64.0%
Raised By Taxation - Library	194,709	1.4%
<b>Total Revenues</b>	<b>\$14,278,020</b>	<b>100%</b>

Budget Revenues  
(as Introduced)



# Analysis of 2019 Budget (as introduced)

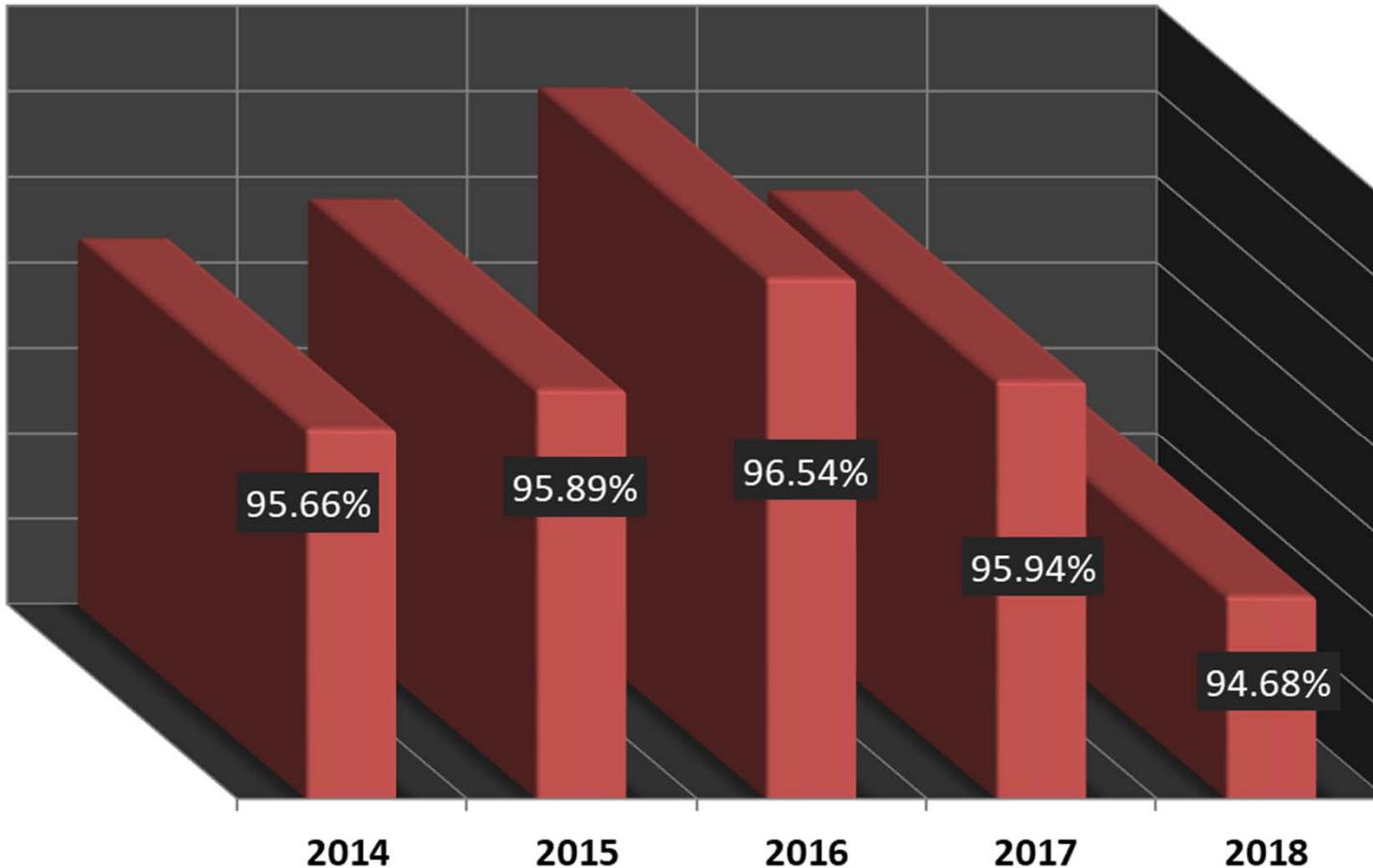
## Comparison of Budget Revenues

<u>Revenues</u>	<u>2018 Amount</u>	<u>2019 Amount</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<b>Fund Balance Anticipated as Revenue</b>	<b>\$1,080,000</b>	<b>\$1,080,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Miscellaneous Local Revenues</b>	<b>787,350</b>	<b>857,350</b>	<b>70,000</b>	<b>8.89%</b>
<b>State Aid Revenues</b>	<b>1,432,199</b>	<b>1,432,199</b>	<b>0</b>	<b>0.00%</b>
<b>Other Special Items of Revenue</b>	<b>868,457</b>	<b>839,875</b>	<b>(28,582)</b>	<b>-3.29%</b>
<b>Receipts from Delinquent Taxes</b>	<b>700,000</b>	<b>740,000</b>	<b>40,000</b>	<b>5.71%</b>
<b>Taxation to Support Library</b>	<b>193,328</b>	<b>194,709</b>	<b>1,382</b>	<b>0.71%</b>
<b>Taxation to Support Local Budget</b>	<b>8,987,216</b>	<b>9,133,886</b>	<b>146,671</b>	<b>1.63%</b>
<b>Total Revenues</b>	<b>\$14,048,549</b>	<b>\$14,278,020</b>	<b>\$229,471</b>	<b>1.63%</b>

# Comparison of Budget Revenues – Five (5) Year History

<u>Revenues</u>	<u>2015 Amount</u>	<u>2016 Amount</u>	<u>2017 Amount</u>	<u>2018 Amount</u>	<u>2019 Amount</u>
<b>Fund Balance Anticipated</b>	\$975,000	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000
<b>Miscellaneous Local Revenues</b>	590,700	600,623	767,500	787,350	857,350
<b>State Aid Revenues</b>	1,432,199	1,432,199	1,432,199	1,432,199	1,432,199
<b>Uniform Construction Code</b>	120,000				
<b>Other Special Items of Revenue</b>	826,277	1,267,806	971,557	868,457	839,875
<b>Receipts from Delinquent Taxes</b>	554,800	703,700	679,000	700,000	740,000
<b>Taxation to Support Library</b>	205,954	205,403	197,072	193,328	194,709
<b>Taxation to Support Local Budget</b>	8,638,355	8,705,846	8,906,909	8,987,216	9,133,886
<b>Total Revenues</b>	<b>\$13,343,285</b>	<b>\$13,995,577</b>	<b>\$14,034,237</b>	<b>\$14,048,549</b>	<b>\$14,278,020</b>

# Percentage of Tax Collections



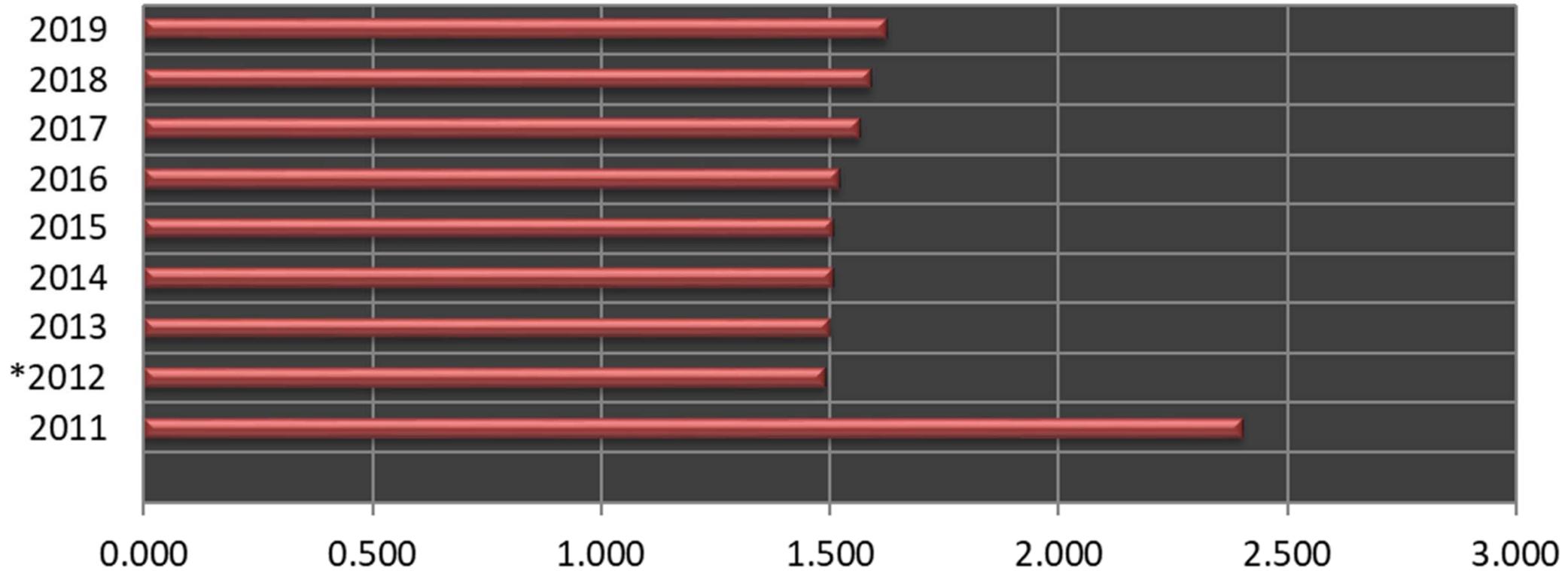
<b>2018</b>	<b>94.68%</b>
<b>2017</b>	<b>95.94%</b>
<b>2016</b>	<b>96.54%</b>
<b>2015</b>	<b>95.89%</b>
<b>2014</b>	<b>95.66%</b>

**3 year average collection %**

**95.72%**

**(2016, 2017, 2018)**

# Local Purpose Tax Rate History

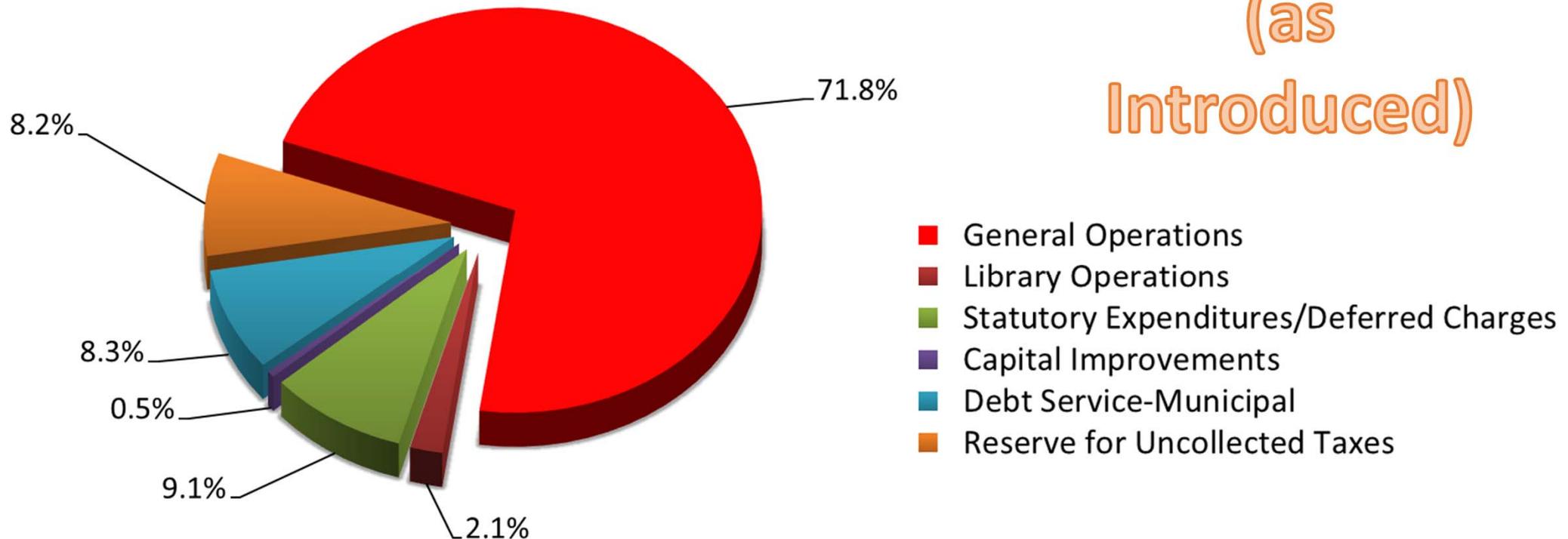


Tax Rate per \$100 of Assessed Valuation

*\* Revaluation Completed*

<u>2019 Budget Appropriations</u>	<u>Amount</u>	<u>Percent</u>
General Operations	\$10,245,745	71.8%
Library Operations	304,000	2.1%
Statutory Expenditures/Deferred Charges	1,296,568	9.1%
Capital Improvements	75,000	0.5%
Debt Service-Municipal	1,184,357	8.3%
Reserve for Uncollected Taxes	1,172,349	8.2%
<b>Total Appropriations</b>	<b>\$14,278,020</b>	<b>100%</b>

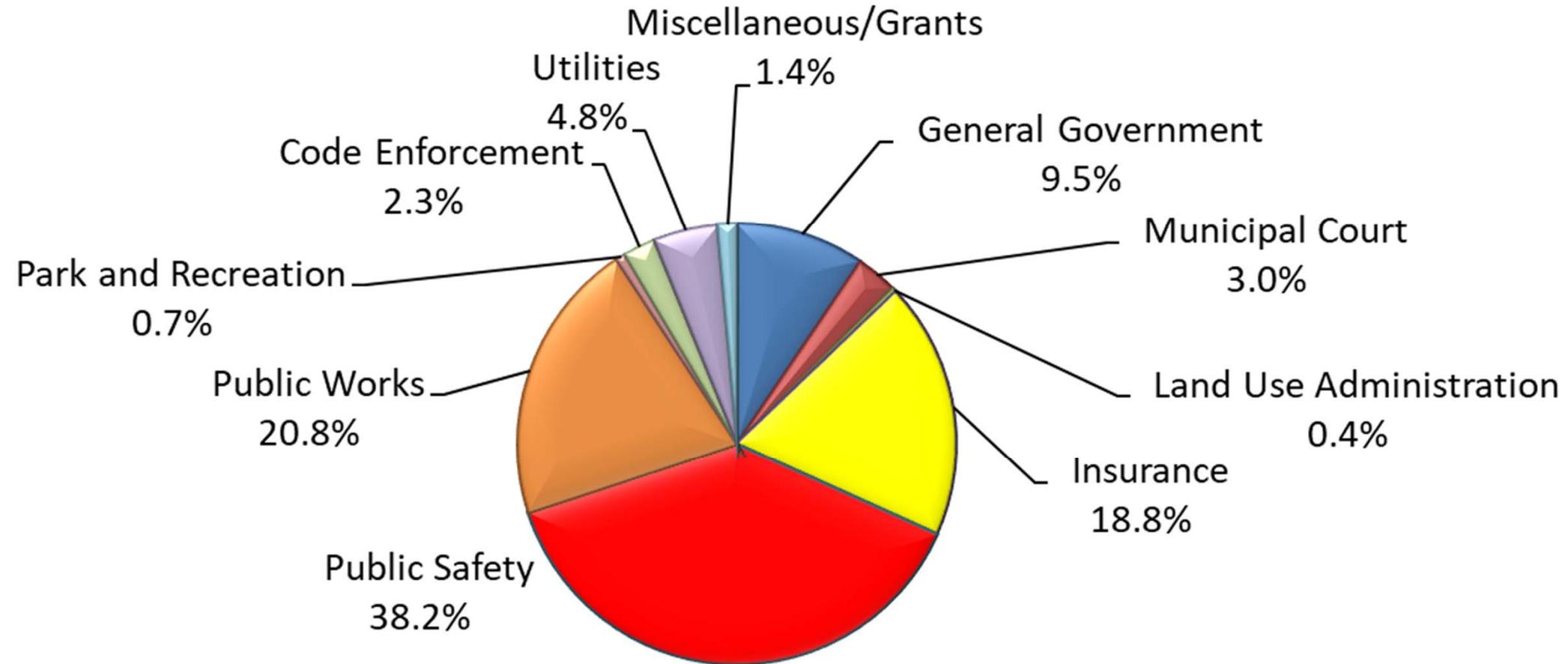
# Budget Appropriations (as Introduced)



# Analysis of General Operations

	<u>Amount</u>	<u>Percent</u>
General Government	\$ 972,520	9.5%
Municipal Court	310,000	3.0%
Land Use Administration	37,500	0.4%
Insurance	1,931,000	18.8%
Public Safety	3,917,225	38.2%
Public Works	2,135,000	20.8%
Health and Human Services	500	0.0%
Park and Recreation	74,000	0.7%
Code Enforcement	240,000	2.3%
Utilities	487,000	4.8%
Miscellaneous/Grants	141,000	1.4%
	<hr/>	<hr/>
Total Operating Appropriations	<u><u>\$10,245,745</u></u>	<u><u>100%</u></u>

# Analysis of General Operations



# Comparison of Budget Appropriations

<u>Budget Appropriations</u>	<u>2018**</u> <u>Amount</u>	<u>2019</u> <u>Amount</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
<b>General Operations:</b>				
<b>General Government</b>	\$ 908,599	\$ 972,520	\$ 63,921	7.04%
<b>Land Use Administration</b>	33,149	37,500	4,351	13.13%
<b>Insurance</b>	2,018,562	1,931,000	(87,562)	-4.34%
<b>Public Safety</b>	3,864,158	3,917,225	53,067	1.37%
<b>Public Works</b>	2,084,968	2,135,000	50,032	2.40%
<b>Health and Human Services</b>	500	500	-	0.00%
<b>Parks and Recreation</b>	69,000	74,000	5,000	7.25%
<b>Code Enforcement</b>	208,358	240,000	31,642.21	15.19%
<b>Utilities</b>	482,000	487,000	5,000	1.04%
<b>Municipal Court</b>	310,000	310,000	-	0.00%
<b>Miscellaneous/Grants</b>	485,221	141,000	(344,221)	-70.94%
<b>Statutory Expenditures</b>	1,262,885	1,296,568	33,683	2.67%
<b>Capital Improvements</b>	75,000	75,000	-	0.00%
<b>Library Expenses</b>	304,000	304,000	-	0.00%
<b>Debt Service-Municipal</b>	1,189,308	1,184,357	(4,950)	-0.42%
<b>Reserve for Uncollected Taxes</b>	1,081,171	1,172,349	91,178	8.43%
<b>Total Appropriations</b>	<u>\$ 14,376,878</u>	<u>\$ 14,278,020</u>	<u>\$ (98,859)</u>	<u>-0.69%</u>

\*\* Final Budget After Transfers

# Breakdown of General Government



	2018**	2019	<u>Change</u>	
<b>General Administration</b>				
Salaries and Wages	\$ 83,235.41	\$ 120,870.00	\$ 37,634.59	45.21%
Other Expenses	55,000.00	50,000.00	(5,000.00)	-9.09%
<b>Governing Body</b>				
Salaries and Wages	26,860.56	27,500.00	639.44	2.38%
Other Expenses	4,000.00	4,000.00		
<b>Economic Development</b>				
Salaries and Wages	5,100.00	20,000.00	14,900.00	292.16%
Other Expenses	2,000.00	40,000.00	38,000.00	1900.00%
Other Expenses - GCIA	40,000.00	40,000.00		
<b>Municipal Clerk</b>				
Salaries and Wages	64,480.75	66,300.00	1,819.25	2.82%
Other Expenses	15,000.00	26,000.00	11,000.00	73.33%
<b>Registrar of Vital Statistics</b>				
Salaries and Wages	48,907.49	51,000.00	2,092.51	4.28%
Other Expenses	3,000.00	3,000.00		
<b>Elections</b>				
Other Expenses	19,050.00	19,050.00		

(Cont'd)

\*\* Final Budget After Transfers

# Breakdown of General Government



	2018**	2019	Change	
<b>Financial Administration</b>				
Salaries and Wages	96,081.08	98,300.00	2,218.92	2.31%
Other Expenses	54,000.00	65,000.00	11,000.00	20.37%
<b>Audit Services</b>	54,500.00	54,500.00		
<b>Collection of Taxes</b>				
Salaries and Wages	67,383.84	84,000.00	16,616.16	24.66%
Other Expenses	20,000.00	18,000.00	(2,000.00)	-10.00%
<b>Liquidation of TTL &amp; Foreclosed Property</b>				
Other Expenses	5,000.00	5,000.00		
<b>Legal Services and Costs</b>				
Other Expenses	130,000.00	105,000.00	(25,000.00)	-19.23%
<b>Engineering Services</b>				
Other Expenses	115,000.00	75,000.00	(40,000.00)	-34.78%
	<hr/>	<hr/>	<hr/>	
	\$ 908,599.13	\$ 972,520.00	\$ 63,920.87	7.04%
		S&W	75,920.87	
		OE	(12,000.00)	

\*\* Final Budget After Transfers

# Breakdown of Land Administration

	2018**	2019	Change	
<b>Land Use Administration</b>				
Planning Board				
Salaries and Wages	\$ 15,986.20	\$ 17,500.00	\$ 1,513.80	9.47%
Other Expenses	17,162.76	20,000.00	2,837.24	16.53%
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	\$ 33,148.96	\$ 37,500.00	\$ 4,351.04	13.13%



# Breakdown of Insurance

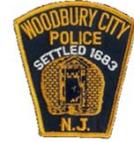
	2018**	2019	Change	
<b>Insurance</b>				
General Liability	\$ 117,000.00	\$ 109,000.00	\$ (8,000.00)	-6.84%
Other Insurance Premiums**	7,000.00	12,000.00	5,000.00	71.43%
Workers Compensation	282,000.00	285,000.00	3,000.00	1.06%
Employee Group Health	1,550,000.00	1,450,000.00	(100,000.00)	-6.45%
Health Benefits Waiver	57,562.27	70,000.00	12,437.73	21.61%
Unemployment Insurance	5,000.00	5,000.00		
	<hr/>			
	\$ 2,018,562.27	\$ 1,931,000.00	\$ (87,562.27)	-4.34%



\*\* Final Budget After Transfers



# Breakdown of Public Safety



	2018**	2019	Change	
<b>Public Safety</b>				
<b>Police</b>				
Salaries and Wages	\$ 3,201,888.91	\$ 3,283,750.00	\$ 81,861.09	2.56%
Other Expenses	265,000.00	145,000.00	(120,000.00)	-45.28%
<b>JIF Safety Budget</b>				
Salaries and Wages	7,683.86	8,000.00	316.14	4.11%
Other Expenses	10,825.00	10,825.00		
<b>Property Maintenance</b>				
Other Expenses	15,000.00	20,000.00	5,000.00	33.33%
<b>Office of Emergency Management</b>				
Salaries and Wages	13,800.70	20,000.00	6,199.30	44.92%
Other Expenses	8,000.00	20,000.00	12,000.00	150.00%
<b>Fire</b>				
Salaries and Wages	182,477.06	222,650.00	40,172.94	22.02%
Other Expenses	55,000.00	70,000.00	15,000.00	27.27%
<b>Uniform Fire Safety Act</b>				
Salaries and Wages	97,481.98	110,000.00	12,518.02	12.84%
Other Expenses	7,000.00	7,000.00		
	<hr/>	<hr/>	<hr/>	
	\$ 3,864,157.51	\$ 3,917,225.00	\$ 53,067.49	1.37%



\*\* Final Budget After Transfers



# Breakdown of Parks, Recreation & Other

	2018**	2019	<u>Change</u>	
<b>Recreation</b>				
Other Expenses	\$ 20,000.00	\$ 20,000.00		
<b>Parks</b>				
Other Expenses	49,000.00	54,000.00	\$ 5,000.00	10.20%
<b>Celebration of Public Events</b>				
Other Expenses	1,000.00	1,000.00		
<b>Senior Citizen Transportation</b>				
Salaries and Wages	32,331.60	39,000.00	6,668.40	20.63%
<b>Public Health Service (Board of Health)</b>				
Salaries and Wages	500.00	500.00		
	<u>\$ 102,831.60</u>	<u>\$ 114,500.00</u>	<u>\$ 11,668.40</u>	<u>11.35%</u>



# Breakdown of Code Enforcement

	2018**	2019	<u>Change</u>	
<b>Housing Inspection</b>				
Salaries and Wages	\$ 93,357.79	\$ 120,000.00	\$ 26,642.21	28.54%
Other Expenses	5,000.00	10,000.00	5,000.00	100.00%
<b>Joint Construction Code Office</b>				
Other Expenses	110,000.00	110,000.00		
	<u>\$ 208,357.79</u>	<u>\$ 240,000.00</u>	<u>\$ 31,642.21</u>	<u>15.19%</u>

\*\* Final Budget After Transfers



# Breakdown of Utilities



	2018**	2019	Change	
<b>Utility Expenses and Bulk Purchases</b>				
Electricity	\$ 168,000.00	\$ 168,000.00		
Street Lighting	189,000.00	189,000.00		
Telephone and Telegraph	50,000.00	50,000.00		
Gasoline	75,000.00	80,000.00	\$ 5,000.00	6.67%
	<u>\$ 482,000.00</u>	<u>\$ 487,000.00</u>	<u>\$ 5,000.00</u>	1.04%

# Breakdown of Statutory Expenditures



	2018**	2019	Change	
Length of Service Awards Program	\$ 15,000.00	\$ 6,000.00	\$ (9,000.00)	-60.00%
Maintenance of Free Public Library	304,000.00	304,000.00		
Social Security	245,000.00	255,000.00	10,000.00	4.08%
Defined Contribution Retirement Program	5,000.00	5,000.00		
Recycling Tax	10,000.00	10,000.00		
Public Employees Retirement System	258,930.00	276,234.00	17,304.00	6.68%
Police and Firemen's Retirement System	728,955.00	760,334.00	31,379.00	4.30%
	<u>\$ 1,566,885.00</u>	<u>\$ 1,616,568.00</u>	<u>\$ 49,683.00</u>	3.17%

\*\* Final Budget After Transfers



# Water / Sewer 2019 Budget : Revenues



	2018	2019	<u>Dollar</u> <u>Change</u>	<u>%</u> <u>Change</u>
Fund Balance Anticipated	\$ 590,000	\$ 827,228	\$ 237,228	40.21%
Rents	5,010,000	5,010,000		
Miscellaneous	20,000	20,000		
	<hr/>			
	<u>\$ 5,620,000</u>	<u>\$ 5,857,228</u>	<u>\$ 237,228</u>	<u>4.22%</u>





# Water / Sewer 2019 Budget : Appropriations



	2018**	2019	<u>Change</u>	
Salaries and Wages	\$ 620,000	\$ 650,000	\$ 30,000	4.84%
Other Expenses	1,755,000	1,821,941	66,941	3.81%
Gloucester County Utilities Authority (GCUA)	1,595,000	1,500,000	(95,000)	-5.96%
Prior Year Bill - GCUA		227,228		100.00%
Capital Improvements:				
Capital Improvement Fund/Outlay	80,265	50,000	(30,265)	-37.71%
Debt Service:				
Payment of Bond/Note Principal	630,000	675,000	45,000	7.14%
Interest on Bonds/Notes	288,000	280,000	(8,000)	-2.78%
NJEIT Infrastructure Loan	337,000	334,000	(3,000)	-0.89%
Deferred Charges & Statutory Expenditures				
Public Employees Retirement System	64,735	69,059	4,324	6.68%
Social Security System	48,000	58,000	10,000	20.83%
Unemployment Compensation Insurance	10,000		(10,000)	-100.00%
Defined Contribution Retirement Plan	2,000	2,000		
Surplus(General Budget)	190,000	190,000		
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	
	\$ 5,620,000	\$ 5,857,228	\$ 10,000	0.18%

**\*\*Final Budget After Transfers**

# 2019 Introduced Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 34.05%

County & School Allocation ~ 65.95%

**Municipal &  
Library Tax Share  
\$34.05**

**County  
Tax Share  
\$14.74**

**School Tax  
Share  
\$51.21**

2019 Budget  
City of Woodbury  
**Questions/Comments**

