

City of WOODBURY

Welcome
to
WOODBURY
Settled
1683



City of Woodbury 2018 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

David Swanson

OFFICIALS

Robert Law

Daneen Fuss

Michael D. Cesaro

James Pierson

CMFO / City Administrator

City Clerk

City Auditor

City Solicitor



2017 Adopted Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 34.1%

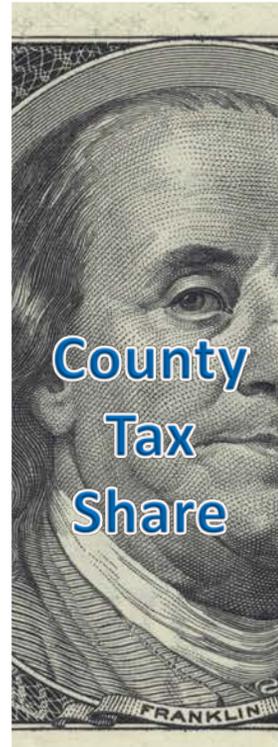
County & School Allocation – 65.9%

**Municipal &
Library Tax Share**
\$34.10

**County
Tax Share**
\$14.72

**School Tax
Share**
\$51.19

2018 Introduced Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 33.8%

County & School Allocation ~ 66.2%

**Municipal &
Library Tax Share
\$33.83**

**County
Tax Share
\$15.20**

**School Tax
Share
\$50.97**

City of Woodbury 2018 (as introduced)

Summary Information – Levy Cap Calculation

	<u>2018 Amount</u>	<u>2017 Amount</u>	<u>Change</u>
NET VALUATION TAXABLE	\$ 577,763,282	\$ 581,707,125	\$ (3,943,843)
VALUE OF ONE PENNY	57,776	58,171	(394)
AMOUNT TO BE RAISED BY TAXES			
LOCAL	\$ 8,987,216	\$ 8,906,909	80,307
LIBRARY	193,328	197,072	(3,744)
TOTAL	9,180,543	9,103,981	76,563
MAXIMUM TAX LEVY PER STATE	9,241,911	8,974,216	267,695
UNDER CAP - AVAILABLE FOR BANKING	254,695	67,307	
TAX RATE			
	<u>2018 Amount</u>	<u>2017 Amount</u>	<u>Change</u>
LOCAL TAX RATE	\$ 1.556	\$ 1.531	\$ 0.025
LIBRARY TAX RATE	\$ 0.033	\$ 0.033	\$ -
TOTAL LOCAL TAX RATE	\$ 1.589	\$ 1.564	\$ 0.025

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		\$8,906,909
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		\$8,906,909
Plus: 2% Cap increase		\$178,138
Adjusted Tax Levy Prior to Exclusions		\$9,085,047
Exclusions:		
Allowable Pension Obligations Increase	48,366	
Allowable Debt Service, Capital Leases and Debt Service		
Share of Cost Increases	87,691	
Add Total Exclusions		\$136,057
Less Cancelled or Unexpended Exclusions		\$68
Adjusted Tax Levy After Exclusions		\$9,221,036
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	\$1,363,500	
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$1.531	
New Ratable Adjustment to Levy		\$20,875
Maximum Allowable Amount to be Raised by Taxation		\$9,241,911
Amount to be Raised by Taxation for Municipal Purposes		\$8,987,216
Amount to be Raised by Taxation for Municipal Purposes Under Cap		\$254,696

2018 Budget Levy Cap Calculation

2018 Budget (as introduced)

Summary Information – “1977 CAP” Calculation

	2017 Amount		2018 Amount	
Prior Year CAP Base Appropriations		\$ 10,460,815		\$ 10,807,338
2015 CAP Bank	\$ 435,016			
2016 CAP Bank	362,328		\$ 362,328	
2017 CAP Bank			313,824	
		797,344		676,152
Added Assessments		11,442		20,875
0.5% CAP (2017 Budget)	52,304			
2.5% CAP (2018 Budget)			270,183	
3.0% CAP per COLA Ordinance	313,824			
1.0% CAP per COLA Ordinance			108,073	
		366,129		378,257
		\$ 11,635,730		\$ 11,882,622
Total Available - Appropriation		\$ 11,635,730		\$ 11,882,622
Total Appropriated		10,807,338		10,855,360
UNDER CAP		\$ 828,392		\$ 1,027,262

Budget – Fund Balance History

Fund Balance Utilized

Current Fund	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Balance Available	\$ 3,116,669	\$ 2,699,220	\$ 3,066,794	\$ 2,762,529	\$ 2,042,955
Less: Utilized	1,000,000	\$ 975,000	\$ 1,080,000	\$ 1,080,000	\$ 1,080,000
Balance Remaining	\$ 2,116,669	\$ 1,724,220	\$ 1,986,794	\$ 1,682,529	\$ 962,955
Percent Used	32.09%	36.12%	35.22%	39.09%	52.86%
	5% of 2018 Budget	<u>702,427</u>	10% of 2018 Budget	<u>1,404,855</u>	

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

Water/Sewer Utility

2014

2015

2016

2017

2018

Balance Available	\$	2,197,917	\$ 2,056,531	\$	1,988,250	\$ 2,056,761	\$ 1,865,233
Less: Utilized CF	\$	200,000				\$ 190,000	\$ 190,000
Less: Utilized	\$	400,000	\$ 400,000	\$	400,000	\$ 400,000	\$ 400,000

Balance Remaining	\$	1,597,917	\$ 1,656,531	\$	1,588,250	\$ 1,466,761	\$ 1,275,233
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Percent Used		18.20%	19.45%		20.12%	28.69%	31.63%
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	5% of 2018 Budget	<u><u>281,600</u></u>		10% of 2018 Budget	<u><u>563,200</u></u>
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Fund balance impacted by:

Rate Changes

Miscellaneous Revenues not anticipated

Cancellation of Unspent Appropriations

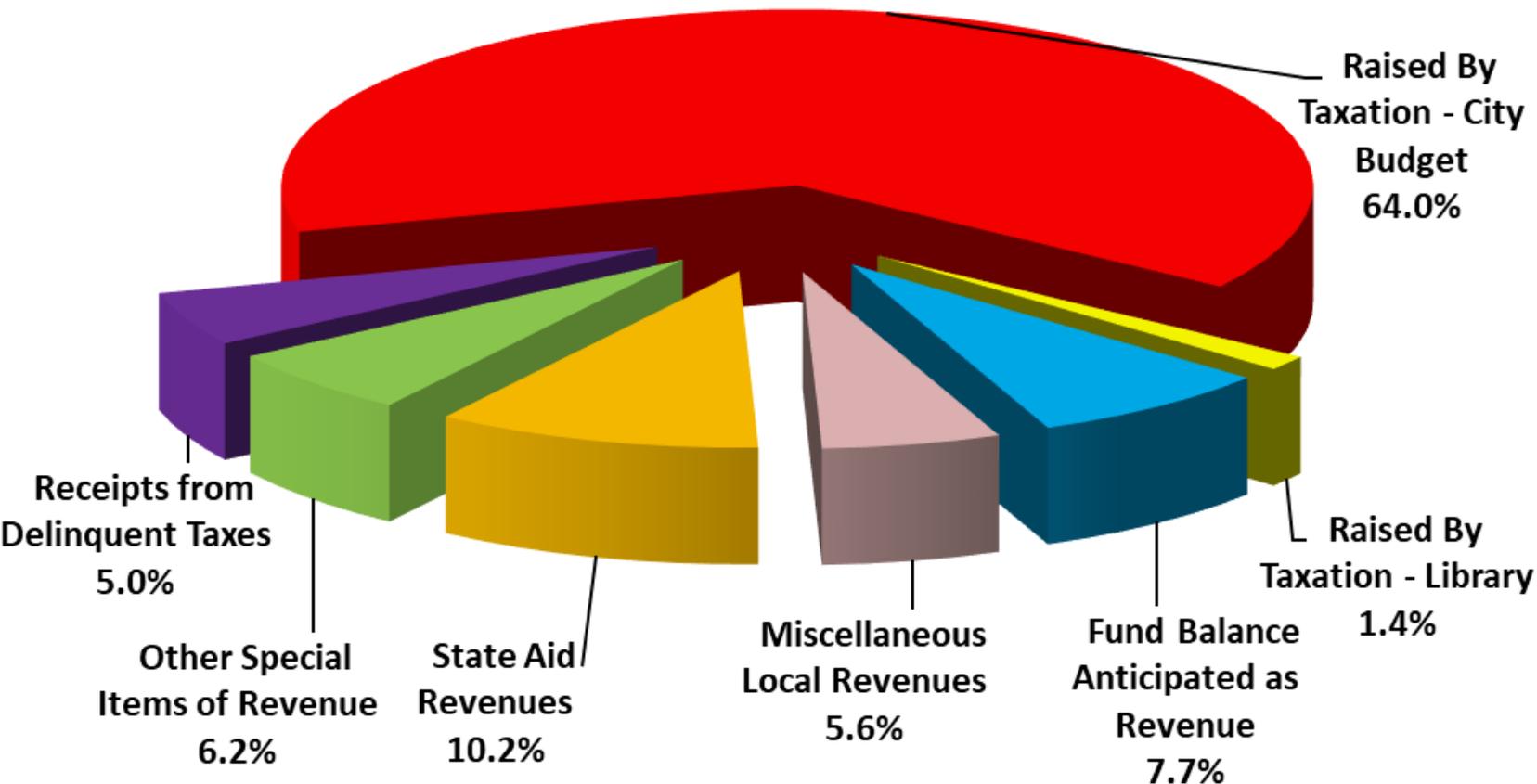
2018 Budget Revenues

Amount

Percent

Fund Balance Anticipated as Revenue	\$1,080,000	7.7%
Miscellaneous Local Revenues	787,350	5.6%
State Aid Revenues	1,432,199	10.2%
Other Special Items of Revenue	868,457	6.2%
Receipts from Delinquent Taxes	700,000	5.0%
Raised By Taxation - City Budget	8,987,216	64.0%
Raised By Taxation - Library	193,328	1.4%
Total Revenues	\$14,048,549	100%

Budget Revenues (as Introduced)



Analysis of 2018 Budget (as introduced)

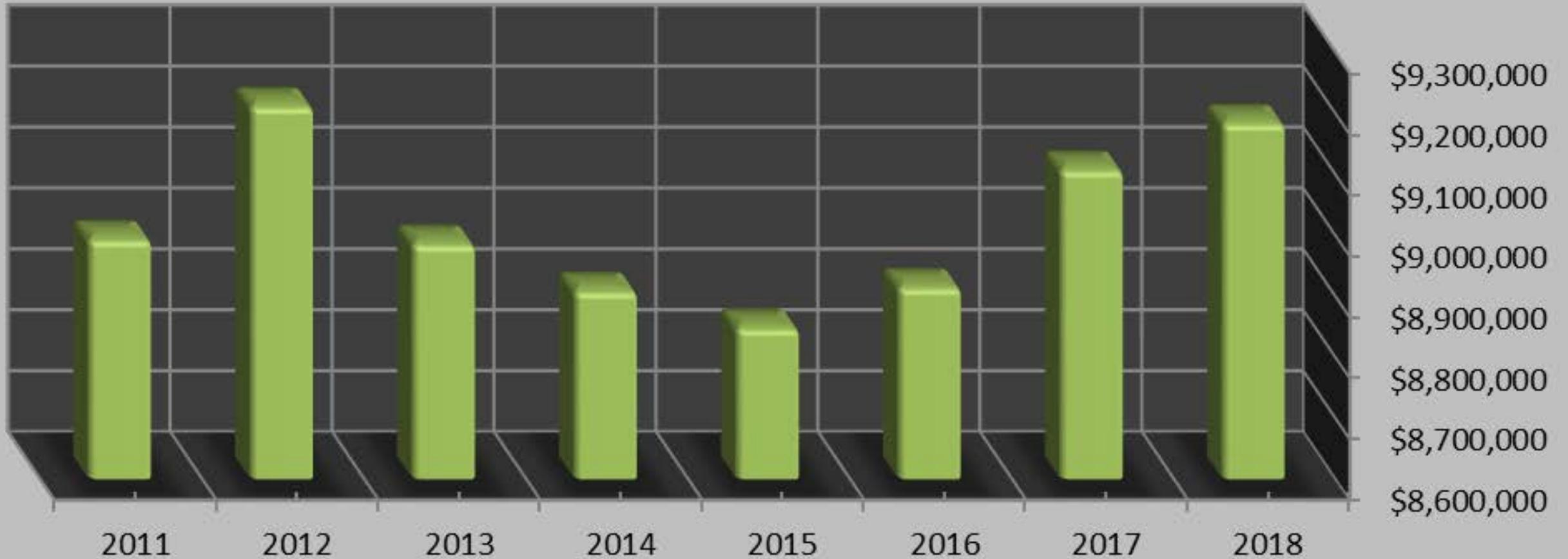
Comparison of Budget Revenues

<u>Revenues</u>	<u>2017 Amount</u>	<u>2018 Amount</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Fund Balance Anticipated as Revenue	\$1,080,000	\$1,080,000	-	0.00%
Miscellaneous Local Revenues	767,500	787,350	\$ 19,850	2.59%
State Aid Revenues	1,432,199	1,432,199	-	0.00%
Other Special Items of Revenue	971,557	868,457	(103,100)	-10.61%
Receipts from Delinquent Taxes	679,000	700,000	21,000	3.09%
Taxation to Support Library	197,072	193,328	(3,745)	-1.90%
Taxation to Support Local Budget	8,906,909	8,987,216	80,307	0.90%
Total Revenues	\$14,034,237	\$14,048,549	\$14,312	0.10%

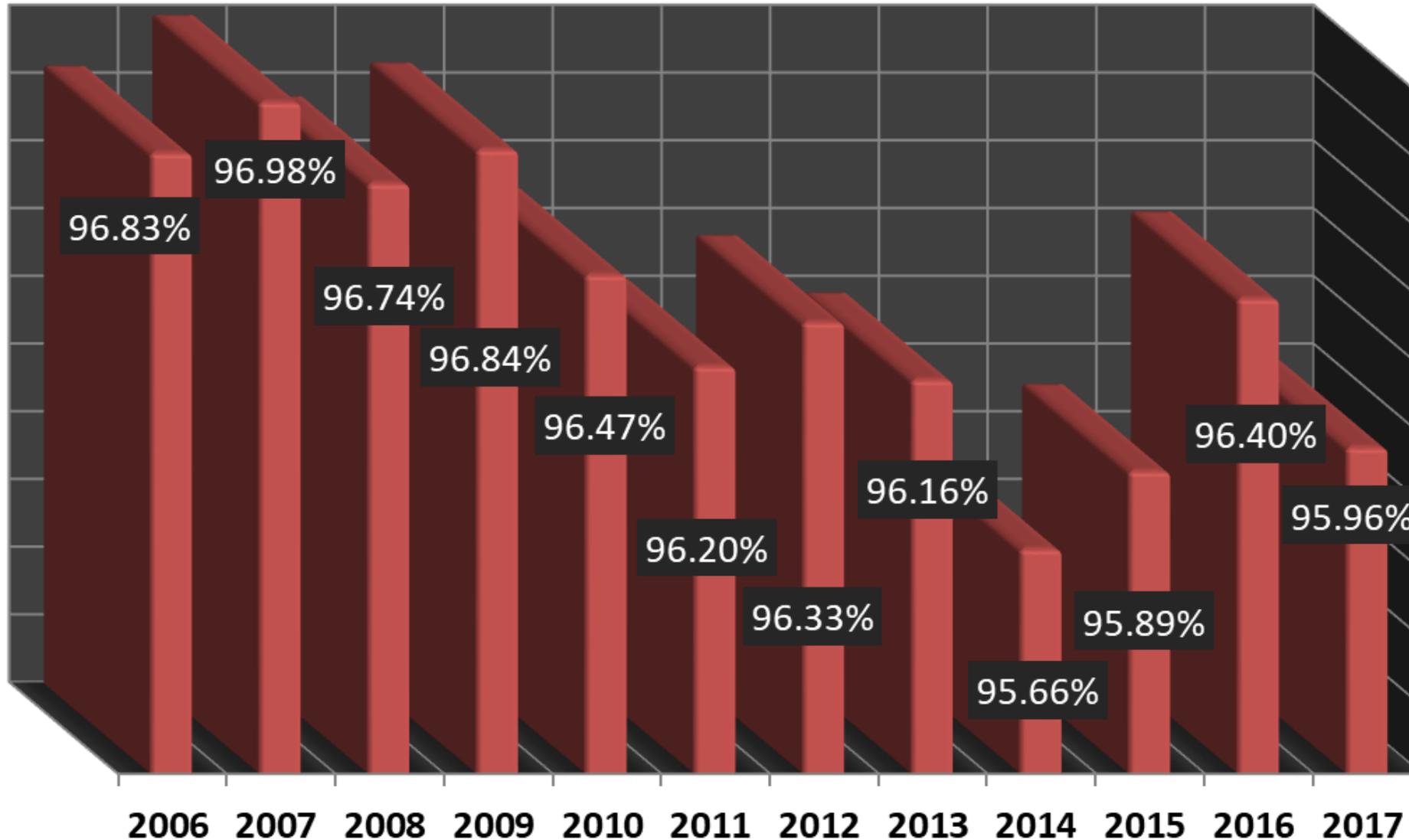
Comparison of Budget Revenues – Five (5) Year History

<u>Revenues</u>	<u>2014 Amount</u>	<u>2015 Amount</u>	<u>2016 Amount</u>	<u>2017 Amount</u>	<u>2018 Amount</u>
Fund Balance Anticipated	\$1,000,000	\$975,000	\$1,080,000	\$1,080,000	\$1,080,000
Miscellaneous Local Revenues	871,942	590,700	600,623	767,500	787,350
State Aid Revenues	1,432,199	1,432,199	1,432,199	1,432,199	1,432,199
Uniform Construction Code	116,800	120,000			
Other Special Items of Revenue	692,909	826,277	1,267,806	971,557	868,457
Receipts from Delinquent Taxes	554,800	554,800	703,700	679,000	700,000
Taxation to Support Library	216,930	205,954	205,403	197,072	193,328
Taxation to Support Local Budget	8,688,191	8,638,355	8,705,846	8,906,909	8,987,216
Total Revenues	\$13,573,771	\$13,343,285	\$13,995,577	\$14,034,237	\$14,048,549

Amount to be Raised by Taxation – Municipal / Library Purposes

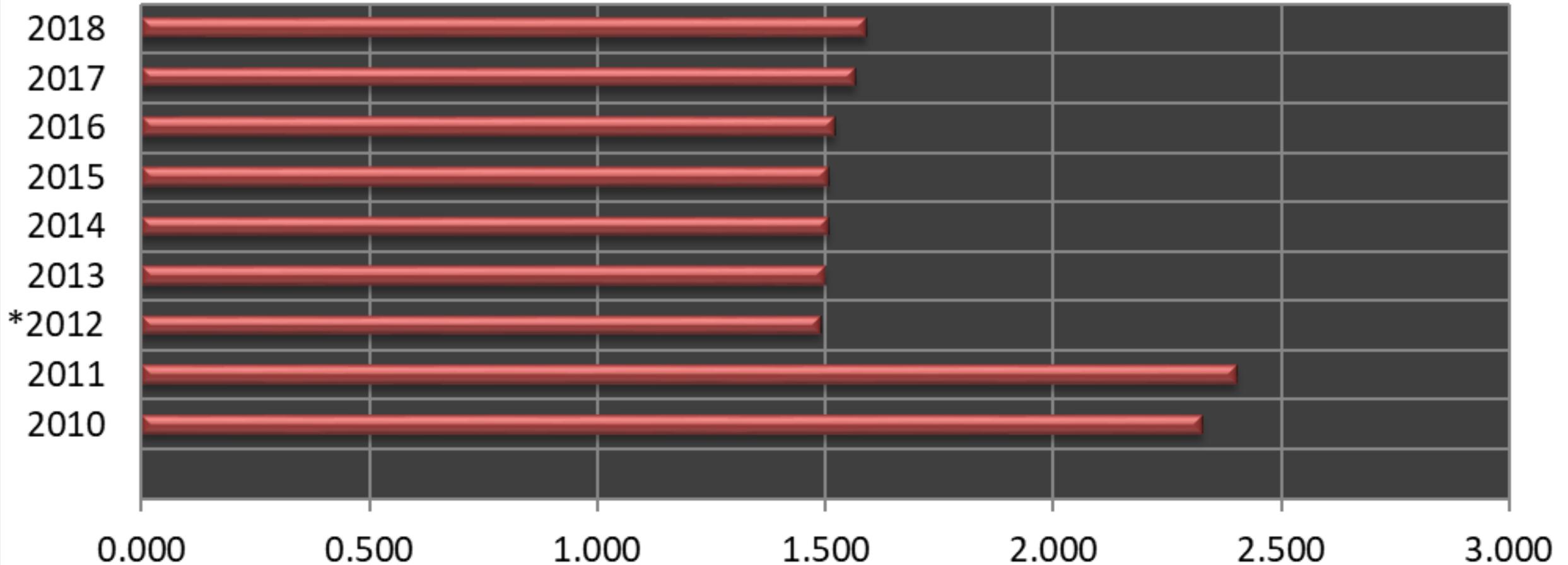


Percentage of Tax Collections



2017	95.96%
2016	96.40%
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%

Local Purpose Tax Rate History



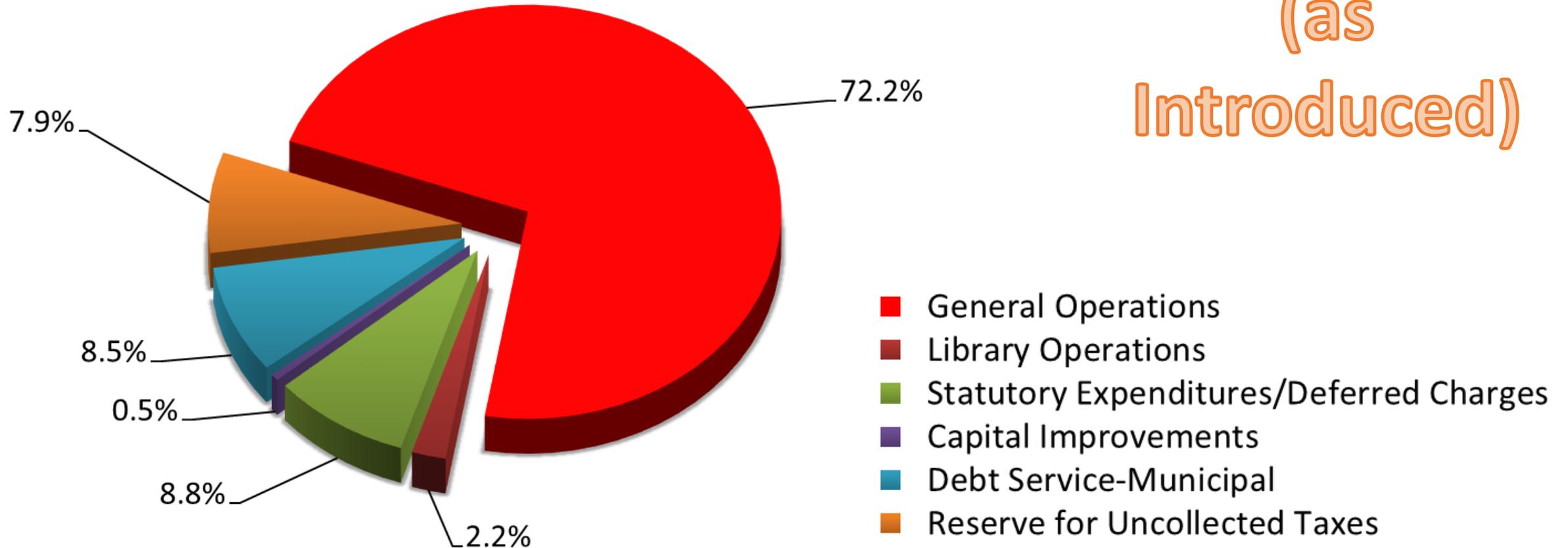
Tax Rate per \$100 of Assessed Valuation

**** Revaluation Completed***

2018 Budget Appropriations

	<u>Amount</u>	<u>Percent</u>
General Operations	\$10,137,818	72.2%
Library Operations	304,000	2.2%
Statutory Expenditures/Deferred Charges	1,237,885	8.8%
Capital Improvements	75,000	0.5%
Debt Service-Municipal	1,189,308	8.5%
Reserve for Uncollected Taxes	1,104,539	7.9%
Total Appropriations	<u>\$14,048,549</u>	<u>100%</u>

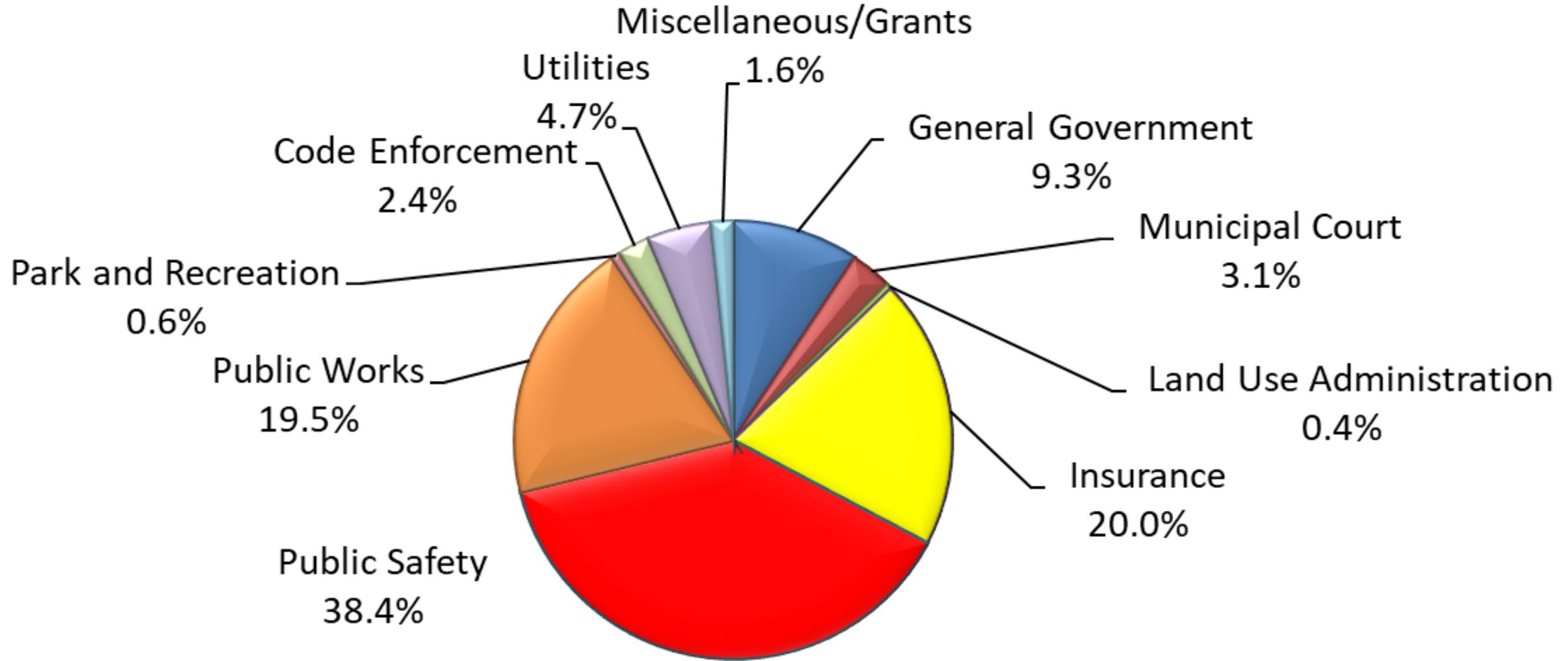
Budget Appropriations (as Introduced)



Analysis of General Operations

	<u>Amount</u>	<u>Percent</u>
General Government	\$ 944,150	9.3%
Municipal Court	310,000	3.1%
Land Use Administration	42,500	0.4%
Insurance	2,026,000	20.0%
Public Safety	3,895,475	38.4%
Public Works	1,974,500	19.5%
Health and Human Services	500	0.0%
Park and Recreation	64,000	0.6%
Code Enforcement	240,000	2.4%
Utilities	477,000	4.7%
Miscellaneous/Grants	163,693	1.6%
Total Operating Appropriations	<u><u>\$10,137,818</u></u>	<u><u>100%</u></u>

Analysis of General Operations



Comparison of Budget Appropriations

<u>Budget Appropriations</u>	<u>2017**</u> <u>Amount</u>	<u>2018</u> <u>Amount</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
General Operations:				
General Government	\$ 1,040,000	\$ 944,150	\$ (95,850)	-9.22%
Land Use Administration	52,000	42,500	(9,500)	-18.27%
Insurance	2,178,000	2,026,000	(152,000)	-6.98%
Public Safety	3,688,900	3,895,475	206,575	5.60%
Public Works	1,977,000	1,974,500	(2,500)	-0.13%
Health and Human Services	500	500	0	0.00%
Parks and Recreation	64,000	64,000	0	0.00%
Code Enforcement	226,000	240,000	14,000	6.19%
Utilities	480,000	477,000	(3,000)	-0.63%
Municipal Court	310,000	310,000	0	0.00%
Miscellaneous/Grants	311,968	163,693	(148,275)	-47.53%
Statutory Expenditures	1,173,013	1,237,885	64,872	5.53%
Capital Improvements	75,000	75,000	0	0.00%
Library Expenses	275,000	304,000	29,000	10.55%
Debt Service-Municipal	1,101,685	1,189,308	87,623	7.95%
Reserve for Uncollected Taxes	1,081,171	1,104,539	23,368	2.16%
Total Appropriations	\$ 14,034,237	\$ 14,048,549	\$ 14,312	0.10%

**** Final Budget After Transfers**

Breakdown of General Government



	2017**	2018	<u>Change</u>	
General Administration				
Salaries and Wages	\$ 118,500.00	\$ 118,500.00		
Other Expenses	55,000.00	55,000.00		
Governing Body				
Salaries and Wages	26,500.00	27,000.00	\$ 500.00	1.89%
Other Expenses	4,000.00	4,000.00		
Economic Development				
Salaries and Wages	71,000.00	5,100.00	(65,900.00)	-92.82%
Other Expenses	2,000.00	2,000.00		
Other Expenses - GCIA	40,000.00	40,000.00		
Municipal Clerk				
Salaries and Wages	91,500.00	65,000.00	(26,500.00)	-28.96%
Other Expenses	15,000.00	15,000.00		
Registrar of Vital Statistics				
Salaries and Wages	66,000.00	49,000.00	(17,000.00)	-25.76%
Other Expenses	3,000.00	3,000.00		
Elections				
Other Expenses		19,050.00	19,050.00	100.00%

(Cont'd)

** Final Budget After Transfers

Breakdown of General Government



	2017**	2018	<u>Change</u>	
Financial Administration				
Salaries and Wages	94,000.00	96,000.00	2,000.00	2.13%
Other Expenses	60,000.00	59,000.00	(1,000.00)	-1.67%
Audit Services	59,500.00	54,500.00	(5,000.00)	-8.40%
Collection of Taxes				
Salaries and Wages	74,000.00	77,000.00	3,000.00	4.05%
Other Expenses	20,000.00	20,000.00		
Liquidation of TTL & Foreclosed Property				
Other Expenses	5,000.00	5,000.00		
Legal Services and Costs				
Other Expenses	130,000.00	130,000.00		
Engineering Services				
Other Expenses	105,000.00	100,000.00	(5,000.00)	-4.76%
	<u>\$ 1,040,000.00</u>	<u>\$ 944,150.00</u>	<u>\$ (95,850.00)</u>	<u>-9.22%</u>
		S&W	(103,900.00)	
		OE	8,050.00	

** Final Budget After Transfers

Breakdown of Land Administration

Land Use Administration

Planning Board

Salaries and Wages

Other Expenses

	2017**	2018	<u>Change</u>	
	\$ 17,000.00	\$ 17,500.00	\$ 500.00	2.94%
	35,000.00	25,000.00	(10,000.00)	-28.57%
<hr/>				
	\$ 52,000.00	\$ 42,500.00	\$ (9,500.00)	-18.27%



Breakdown of Insurance

Insurance

General Liability

Other Insurance Premiums**

Workers Compensation

Employee Group Health

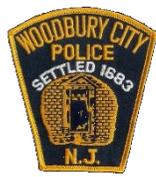
Health Benefits Waiver

Unemployment Insurance

	2017**	2018	<u>Change</u>	
	\$ 125,000.00	\$ 117,000.00	\$ (8,000.00)	-6.40%
	12,000.00	12,000.00		
	261,000.00	282,000.00	21,000.00	8.05%
	1,725,000.00	1,550,000.00	(175,000.00)	-10.14%
	45,000.00	55,000.00	10,000.00	22.22%
	10,000.00	10,000.00		
<hr/>				
	\$ 2,178,000.00	\$ 2,026,000.00	\$ (152,000.00)	-6.98%



** Final Budget After Transfers



Breakdown of Public Safety



Public Safety

Police

Salaries and Wages

\$ 3,005,000.00 \$ 3,150,000.00 \$ 145,000.00 4.83%

Other Expenses

240,000.00 290,000.00 50,000.00 20.83%

JIF Safety Budget

Salaries and Wages

8,000.00 8,000.00

Other Expenses

8,325.00 10,825.00 2,500.00 30.03%

Property Maintenance

Other Expenses

17,000.00 20,000.00 3,000.00 17.65%

Office of Emergency Management

Salaries and Wages

12,100.00 16,000.00 3,900.00 32.23%

Other Expenses

5,900.00 8,000.00 2,100.00 35.59%

Fire

Salaries and Wages

209,675.00 207,650.00 (2,025.00) -0.97%

Other Expenses

68,000.00 70,000.00 2,000.00 2.94%

Uniform Fire Safety Act

Salaries and Wages

107,900.00 108,000.00 100.00 0.09%

Other Expenses

7,000.00 7,000.00

\$ 3,688,900.00 \$ 3,895,475.00 \$ 206,575.00 5.60%



** Final Budget After Transfers

Breakdown of Parks, Recreation & Other

	2017**	2018	Change	
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	33,500.00	37,500.00	\$ 4,000.00	11.94%
Public Health Service (Board of Health)				
Salaries and Wages	500.00	500.00		
	<hr/>	<hr/>		
	\$ 99,000.00	\$ 103,000.00	\$ 4,000.00	4.04%



Breakdown of Code Enforcement

	2017**	2018	Change	
Housing Inspection				
Salaries and Wages	\$ 108,000.00	\$ 120,000.00	\$ 12,000.00	11.11%
Other Expenses	8,000.00	10,000.00	2,000.00	25.00%
Joint Construction Code Office				
Other Expenses	110,000.00	110,000.00		
	<hr/>	<hr/>		
	\$ 226,000.00	\$ 240,000.00	\$ 14,000.00	6.19%

** Final Budget After Transfers

Breakdown of Utilities



	2017**	2018	<u>Change</u>	
Utility Expenses and Bulk Purchases				
Electricity	\$ 168,000.00	\$ 168,000.00		
Street Lighting	189,000.00	189,000.00		
Telephone and Telegraph	63,000.00	50,000.00	\$ (13,000.00)	-20.63%
Gasoline	60,000.00	70,000.00	10,000.00	16.67%
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	\$ 480,000.00	\$ 477,000.00	\$ (3,000.00)	-0.63%

Breakdown of Statutory Expenditures



	2017**	2018	<u>Change</u>	
Length of Service Awards Program	\$ 15,000.00	\$ 15,000.00		
Maintenance of Free Public Library	275,000.00	304,000.00	\$ 29,000.00	10.55%
Social Security	245,000.00	245,000.00		
Defined Contribution Retirement Program	5,000.00	5,000.00		
Reserve for Tax Appeals	85,000.00		(85,000.00)	-100.00%
Recycling Tax	10,000.00	10,000.00		
Public Employees Retirement System	245,000.00	258,930.00	13,930.00	5.69%
Police and Firemen's Retirement System	678,013.00	728,955.00	50,942.00	7.51%
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	\$ 1,558,013.00	\$ 1,566,885.00	\$ 8,872.00	0.57%

** Final Budget After Transfers



Water / Sewer 2018 Budget : Revenues



	2017	2018	<u>Dollar</u> <u>Change</u>	<u>%</u> <u>Change</u>
Fund Balance Anticipated	\$ 590,000	\$ 590,000		
Rents	5,022,000	5,010,000	\$ (12,000)	-0.24%
Miscellaneous	20,000	20,000		
	<hr/>	<hr/>		
	\$ 5,632,000	\$ 5,620,000	\$ (12,000)	-0.21%





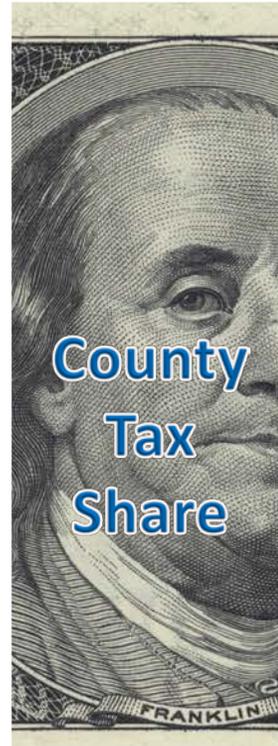
Water / Sewer 2018 Budget : Appropriations



	2017**	2018	<u>Change</u>	
Salaries and Wages	\$ 580,000	\$ 620,000	\$ 40,000	6.90%
Other Expenses	2,070,000	2,100,000	30,000	1.45%
Gloucester County Utilities Authority	1,170,000	1,250,000	80,000	6.84%
Capital Improvements:				
Capital Improvement Fund/Outlay	192,500	80,265	(112,235)	-58.30%
Debt Service:				
Payment of Bond/Note Principal	655,000	630,000	(25,000)	-3.82%
Interest on Bonds/Notes	309,300	288,000	(21,300)	-6.89%
NJEIT Infrastructure Loan	338,700	337,000	(1,700)	-0.50%
Deferred Charges & Statutory Expenditures				
Public Employees Retirement System	61,500	64,735	3,235	5.26%
Social Security System	48,000	48,000		
Unemployment Compensation Insurance	15,000	10,000	(5,000)	-33.33%
Defined Contribution Retirement Plan	2,000	2,000		
Surplus(General Budget)	190,000	190,000		
	<u>\$ 5,632,000</u>	<u>\$ 5,620,000</u>	<u>\$ (12,000)</u>	<u>-0.21%</u>

**** Final Budget After Transfers**

2018 Introduced Budget Allocation of Every \$100 in Taxes



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\$33.83**

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\$15.20**

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\$50.97**

2018 Budget
City of Woodbury
Questions/Comments

