

City of Woodbury - 2017 Budget

GOVERNING BODY MEMBERS

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Tracey L. Parker
Danielle Carter
William H. Fleming
Ken McIlwaine

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Daniel Reddin
Theodore Johnson, Jr.
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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 2016 Adopted Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 33.6%

County & School Allocation ~ 66.4%

**Municipal &
Library Tax
Share
\$33.58**

**County Tax
Share
\$15.56**

**School Tax
Share
\$50.85**

City of Woodbury 2017 Introduced Budget Estimated Allocation of Every \$100 in Taxes



Municipal Share ~ 33.7%

County & School Allocation ~ 66.3%

**Municipal & Library
Tax Share
\$33.69**

**County Tax
Share
\$15.76**

**School Tax
Share
\$50.55**

Allocation subject to change based on final equalization by County

City of Woodbury
2017 Budget (as introduced)
Summary Information – Levy Cap Calculation

	<u>2017 Amount</u>	<u>2016 Amount</u>	<u>Change</u>
NET VALUATION TAXABLE	\$ 581,707,125	\$ 586,645,741	\$ (4,938,616)
VALUE OF ONE PENNY	58,171	58,665	(494)
AMOUNT TO BE RAISED BY TAXES			
LOCAL	\$ 8,906,909	\$ 8,705,846	201,063
LIBRARY	197,072	205,403	(8,331)
TOTAL	9,103,981	8,911,249	192,732
MAXIMUM TAX LEVY PER STATE	8,974,216	8,915,249	58,967
UNDER CAP - AVAILABLE FOR BANKING	67,307	209,403	
TAX RATE	<u>2017 Amount</u>	<u>2016 Amount</u>	<u>Change</u>
LOCAL TAX RATE	\$ 1.531	\$ 1.484	\$ 0.047
LIBRARY TAX RATE	\$ 0.034	\$ 0.035	\$ (0.001)
TOTAL LOCAL TAX RATE	\$ 1.565	\$ 1.519	\$ 0.046

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			\$8,705,846
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation			\$8,705,846
Plus: 2% Cap increase			\$174,117
Adjusted Tax Levy Prior to Exclusions			\$8,879,963
Exclusions:			
Allowable Health Insurance Cost Increase	\$ 5,989		
Allowable Pension Obligations Increase	23,774		
Allowable Debt Service, Capital Leases and Debt Service			
Share of Cost Increases	44,377		
Recycling Tax Appropriation	10,000		
Add Total Exclusions			\$84,140
Less Cancelled or Unexpended Exclusions			\$1,329
Adjusted Tax Levy After Exclusions			\$8,962,774
Additions:			
New Ratables - Increase in Valuations (New Construction and Additions)	\$771,000		
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$1.484		
New Ratable Adjustment to Levy			\$11,442
Maximum Allowable Amount to be Raised by Taxation			\$8,974,216
Amount to be Raised by Taxation for Municipal Purposes			\$8,906,909
Amount to be Raised by Taxation for Municipal Purposes Under Cap			\$67,307

City of Woodbury
2017 Budget (as introduced)
Summary Information – “1977 Cap”
Calculation

	2016 Amount	2017 Amount
Prior Year CAP Base Appropriations	\$ 10,424,728	\$ 10,470,815
2014 CAP Bank	\$ 435,060	
2015 CAP Bank	435,016	\$ 435,016
2016 CAP Bank		362,328
Added Assessments	870,076	797,344
0.0% CAP (2016 Budget)	26,513	11,442
0.5% CAP (2017 Budget)	0	
3.5% CAP per COLA Ordinance		52,354
3.0% CAP per COLA Ordinance	364,865	314,124
	364,865	366,479
	\$ 11,686,182	\$ 11,646,080
Total Available - Appropriation	\$ 11,686,182	\$ 11,646,080
Total Appropriated	10,434,815	10,797,338
UNDER CAP	\$ 1,251,367	\$ 848,742

City of Woodbury
Budget – Fund Balance History

<u>Fund Balance Utilized</u>		<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Current Fund						
Balance Available	\$	2,127,185	\$ 3,116,669	\$ 2,699,220	\$ 3,066,794	\$ 2,679,841
Less: Utilized		1,000,000	1,000,000	\$ 975,000	\$ 1,080,000	\$ 1,080,000
Balance Remaining	\$	1,127,185	\$ 2,116,669	\$ 1,724,220	\$ 1,986,794	\$ 1,599,841
Percent Used		47.01%	32.09%	36.12%	35.22%	40.30%
		5% of 2017 Budget	698,250	10% of 2017 Budget	1,396,500	

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

Fund Balance Utilized

<u>Water/Sewer Utility</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Balance Available	\$ 1,688,297	\$ 2,197,917	\$ 2,056,531	\$ 1,938,639	\$ 2,032,233
Less: Utilized CF		\$ 200,000			\$ 190,000
Less: Utilized	\$ 490,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Balance Remaining	\$ 1,198,297	\$ 1,597,917	\$ 1,656,531	\$ 1,538,639	\$ 1,442,233
Percent Used	29.02%	27.30%	19.45%	20.63%	29.03%
5% of 2017 Budget		281,600			
10% of 2017 Budget					563,200

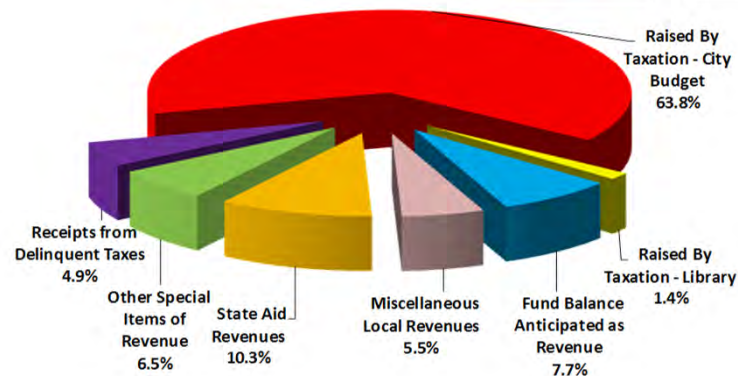
Fund balance impacted by:

- Rate Changes
- Cancellation of Unspent Appropriations
- Miscellaneous Revenues not anticipated

City of Woodbury Budget as Introduced

2017 Budget Revenues

	<u>Amount</u>	<u>Percent</u>
Fund Balance Anticipated as Revenue	\$1,080,000	7.7%
Miscellaneous Local Revenues	767,500	5.5%
State Aid Revenues	1,432,199	10.3%
Other Special Items of Revenue	902,320	6.5%
Receipts from Delinquent Taxes	679,000	4.9%
Raised By Taxation - City Budget	8,906,909	63.8%
Raised By Taxation - Library	197,072	1.4%
Total Revenues	\$13,965,000	100%

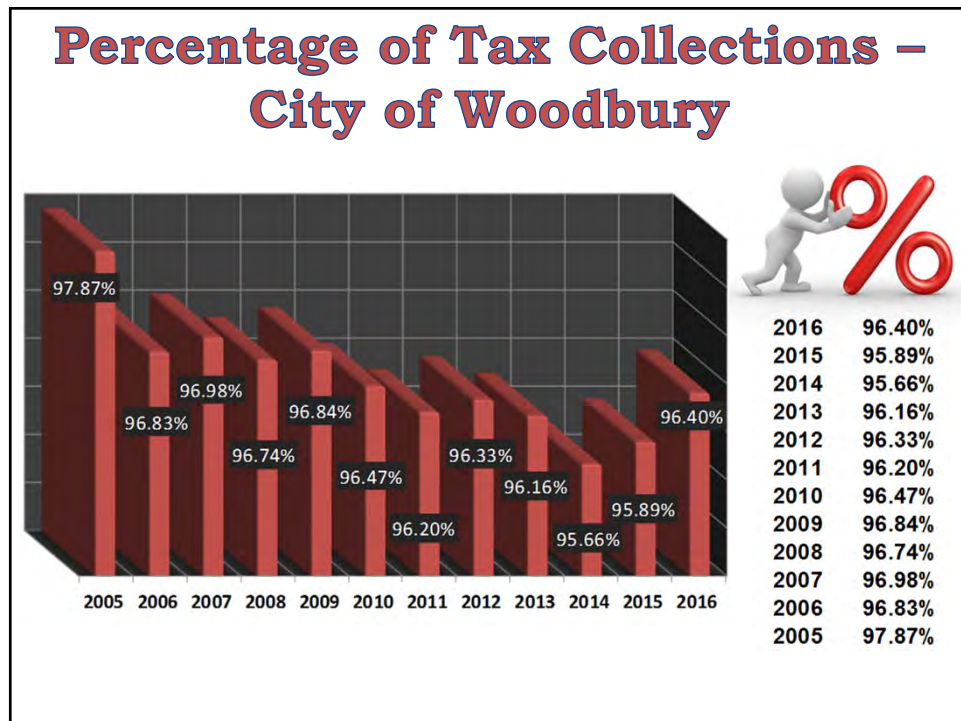
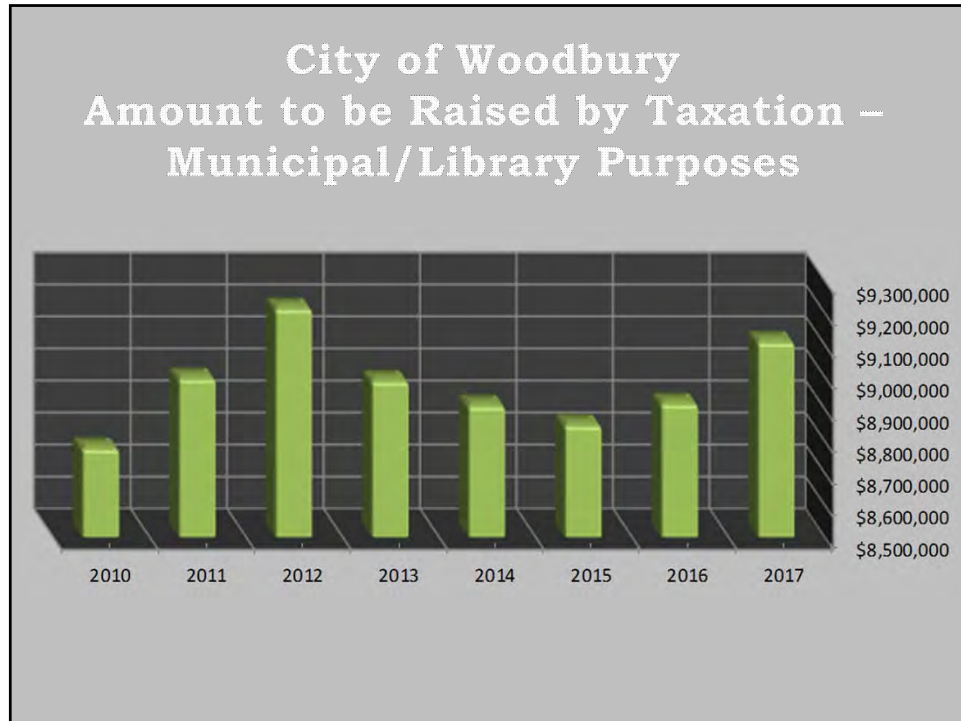


City of Woodbury Analysis of 2017 Budget as Introduced Comparison of Budget Revenues

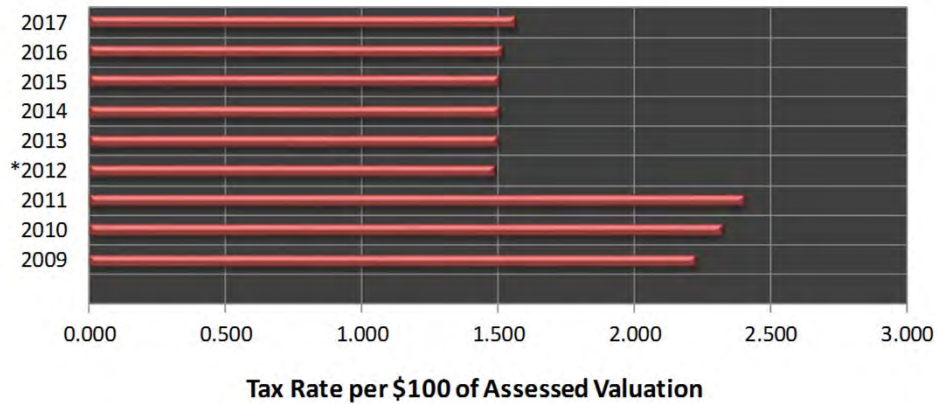
<u>Revenues</u>	<u>2016 Amount</u>	<u>2017 Amount</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Fund Balance Anticipated as Revenue	\$1,080,000	\$1,080,000	\$0	0.00%
Miscellaneous Local Revenues	600,623	767,500	166,877	27.78%
State Aid Revenues	1,432,199	1,432,199	0	0.00%
Uniform Construction Code	0	0	0	
Other Special Items of Revenue	1,267,806	902,320	(365,486)	-28.83%
Receipts from Delinquent Taxes	703,700	679,000	(24,700)	-3.51%
Taxation to Support Library	205,403	197,072	(8,331)	-4.06%
Taxation to Support Local Budget	8,705,846	8,906,909	201,063	2.31%
Total Revenues	\$13,995,577	\$13,965,000	(\$30,577)	-0.22%

City of Woodbury Comparison of Budget Revenues – Five Year History

<u>Revenues</u>	<u>2013 Amount</u>	<u>2014 Amount</u>	<u>2015 Amount</u>	<u>2016 Amount</u>	<u>2017 Amount</u>
Fund Balance Anticipated	\$1,000,000	\$1,000,000	\$975,000	\$1,080,000	\$1,080,000
Miscellaneous Local Revenues	865,000	871,942	590,700	600,623	767,500
State Aid Revenues	1,432,199	1,432,199	1,432,199	1,432,199	1,432,199
Uniform Construction Code	188,200	116,800	120,000		
Other Special Items of Revenue	456,405	692,909	826,277	1,267,806	902,320
Receipts from Delinquent Taxes	530,000	554,800	554,800	703,700	679,000
Taxation to Support Library	222,992	216,930	205,954	205,403	197,072
Taxation to Support Local Budget	8,759,292	8,688,191	8,638,355	8,705,846	8,906,909
Total Revenues	\$13,454,088	\$13,573,771	\$13,343,285	\$13,995,577	\$13,965,000
Taxation to Support Local 2012 Budget					8,998,467
Taxation to Support Library 2012 Budget					209,833



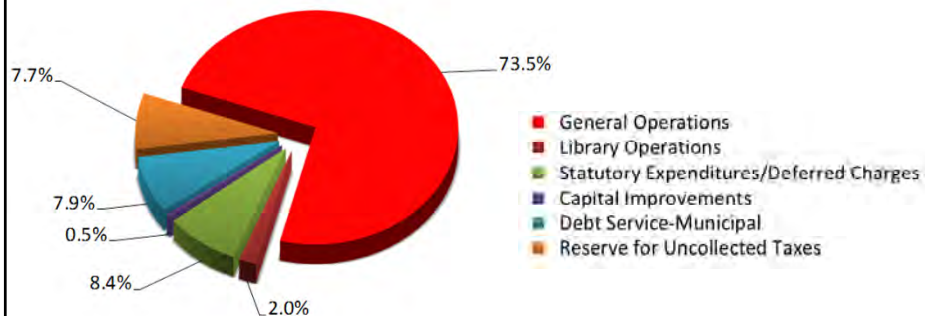
City of Woodbury – Local Purpose Tax Rate History



* Revaluation Completed

City of Woodbury Budget as Introduced

<u>2017 Budget Appropriations</u>	<u>Amount</u>	<u>Percent</u>
General Operations	\$10,259,131	73.5%
Library Operations	275,000	2.0%
Statutory Expenditures/Deferred Charges	1,173,013	8.4%
Capital Improvements	75,000	0.5%
Debt Service-Municipal	1,101,685	7.9%
Reserve for Uncollected Taxes	1,081,171	7.7%
Total Appropriations	\$13,965,000	100%



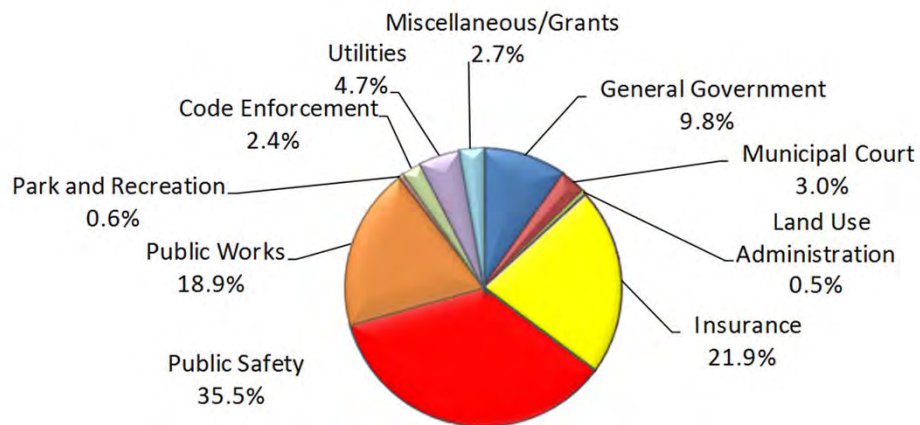
Analysis of General Operations



	<u>Amount</u>	<u>Percent</u>
General Government	\$ 1,001,000	9.8%
Municipal Court	310,000	3.0%
Land Use Administration	52,000	0.5%
Insurance	2,243,000	21.9%
Public Safety	3,641,900	35.5%
Public Works	1,938,000	18.9%
Health and Human Services	500	0.0%
Park and Recreation	64,000	0.6%
Code Enforcement	243,000	2.4%
Utilities	485,000	4.7%
Miscellaneous/Grants	280,731	2.7%
Total Operating Appropriations	<u>\$10,259,131</u>	<u>100%</u>



Analysis of General Operations



Comparison of Budget Appropriations

<u>Budget Appropriations</u>	<u>2016** Amount</u>	<u>2017 Amount</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
General Operations:				
General Government	\$ 1,066,000	\$ 1,041,000	\$ (25,000)	-2.35%
Land Use Administration	43,000	52,000	9,000	20.93%
Insurance	1,980,000	2,243,000	263,000	13.28%
Public Safety	3,587,981	3,641,900	53,919	1.50%
Public Works	1,920,419	1,938,000	17,581	0.92%
Health and Human Services	500	500	0	0.00%
Parks and Recreation	64,500	64,000	(500)	-0.78%
Code Enforcement	261,000	243,000	(18,000)	-6.90%
Utilities	479,000	485,000	6,000	1.25%
Municipal Court	310,000	310,000	0	0.00%
Miscellaneous/Grants	284,497	240,731	(43,766)	-15.38%
Statutory Expenditures	1,158,990	1,173,013	14,023	1.21%
Capital Improvements	200,000	75,000	(125,000)	-62.50%
Library Expenses	275,000	275,000	0	0.00%
Debt Service-Municipal	1,203,800	1,101,685	(102,115)	-8.48%
Deferred Charges	55,057		(55,057)	-100.00%
Reserve for Uncollected Taxes	1,105,833	1,081,171	(24,662)	-2.23%
Total Appropriations	13,995,577	13,965,000	(30,577)	-0.22%

** Final Budget After Transfers

Breakdown of General Government

	<u>2016**</u>	<u>2017</u>	<u>Change</u>	
General Administration				
Salaries and Wages	\$ 125,000.00	\$ 118,500.00	\$ (6,500.00)	-5.20%
Other Expenses	55,000.00	55,000.00		
Governing Body				
Salaries and Wages	26,000.00	26,500.00	500.00	1.92%
Other Expenses	15,000.00	4,000.00	(11,000.00)	-73.33%
Economic Development				
Salaries and Wages	81,500.00	71,000.00	(10,500.00)	-12.88%
Other Expenses	2,000.00	2,000.00		
Other Expenses - GCIA	40,000.00	40,000.00		
Municipal Clerk				
Salaries and Wages	85,200.00	86,000.00	800.00	0.94%
Other Expenses	14,300.00	15,000.00	700.00	4.90%
Registrar of Vital Statistics				
Salaries and Wages	70,000.00	71,500.00	1,500.00	2.14%
Other Expenses	3,000.00	3,000.00		
Financial Administration				
Salaries and Wages	92,500.00	94,000.00	1,500.00	1.62%
Other Expenses	66,000.00	55,000.00	(11,000.00)	-16.67%
Audit Services	49,500.00	59,500.00	10,000.00	20.20%
Collection of Taxes				
Salaries and Wages	73,000.00	80,000.00	7,000.00	9.59%
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	108,000.00	100,000.00	(8,000.00)	-7.41%
Engineering Services				
Other Expenses	135,000.00	135,000.00		
	<u>\$ 1,066,000.00</u>	<u>\$ 1,041,000.00</u>	<u>\$ (25,000.00)</u>	<u>-2.35%</u>
		S&W	(5,700.00)	
		OE	(19,300.00)	

** Final Budget After Transfers



Breakdown of Land Administration

	2016**	2017	Change	
Land Use Administration				
Planning Board				
Salaries and Wages	\$ 11,500.00	\$ 17,000.00	\$ 5,500.00	47.83%
Other Expenses	31,500.00	35,000.00	3,500.00	11.11%
	\$ 43,000.00	\$ 52,000.00	\$ 9,000.00	20.93%



Breakdown of Insurance

	2016**	2017	Change	
Insurance				
General Liability	\$ 147,000.00	\$ 125,000.00	\$ (22,000.00)	-14.97%
Other Insurance Premiums**	12,000.00	12,000.00	-	
Workers Compensation	266,000.00	261,000.00	(5,000.00)	-1.88%
Employee Group Health	1,497,256.79	1,790,000.00	292,743.21	19.55%
Health Benefits Waiver	42,743.21	45,000.00	2,256.79	5.28%
Unemployment Insurance	15,000.00	10,000.00	(5,000.00)	-33.33%
	\$ 1,980,000.00	\$ 2,243,000.00	\$ 263,000.00	13.28%

** Final Budget After Transfers

Breakdown of Public Safety

	2016**	2017	Change	
Public Safety				
Police				
Salaries and Wages	\$ 2,940,000.00	\$ 2,960,000.00	\$ 20,000.00	0.68%
Other Expenses	240,000.00	240,000.00	-	
JIF Safety Budget				
Salaries and Wages	7,500.00	8,000.00	500.00	6.67%
Other Expenses	8,325.00	8,325.00	-	
Property Maintenance				
Other Expenses	4,780.70	15,000.00	10,219.30	213.76%
Office of Emergency Management				
Salaries and Wages	11,300.00	12,000.00	700.00	6.19%
Other Expenses	4,000.00	6,000.00	2,000.00	50.00%
Fire				
Salaries and Wages	197,276.68	207,575.00	10,298.32	5.22%
Other Expenses	63,015.39	70,000.00	6,984.61	11.08%
Uniform Fire Safety Act				
Salaries and Wages	105,282.93	108,000.00	2,717.07	2.58%
Other Expenses	6,500.00	7,000.00	500.00	7.69%
	\$ 3,587,980.70	\$ 3,641,900.00	\$ 53,919.30	1.50%



** Final Budget After Transfers

Breakdown of Public Works



Public Works	2016**	2017	Change	
Streets and Roads and Maintenance				
Salaries and Wages	\$ 1,089,219.30	\$ 1,125,000.00	\$ 35,780.70	3.28%
Other Expenses	87,000.00	85,000.00	(2,000.00)	-2.30%
Solid Waste Collection				
Salaries and Wages	61,000.00	63,000.00	2,000.00	3.28%
Other Expenses	370,000.00	360,000.00	(10,000.00)	-2.70%
Public Building and Grounds				
Salaries and Wages	8,200.00		(8,200.00)	-100.00%
Other Expenses	95,000.00	90,000.00	(5,000.00)	-5.26%
Vehicle Maintenance				
Other Expenses	194,000.00	195,000.00	1,000.00	0.52%
Shade Tree Program				
Other Expenses	16,000.00	20,000.00	4,000.00	25.00%
	<u>\$ 1,920,419.30</u>	<u>\$ 1,938,000.00</u>	<u>\$ 17,580.70</u>	0.92%

** Final Budget After Transfers



Breakdown of Parks, Recreation and Other

	2016**	2017	Change	
Recreation				
Other Expenses	\$ 20,000.00	\$ 20,000.00		
Parks				
Other Expenses	44,500.00	44,000.00	(500.00)	-1.12%
Celebration of Public Events				
Other Expenses	1,000.00	1,000.00		
Senior Citizen Transportation				
Salaries and Wages	25,000.00	31,500.00	6,500.00	26.00%
Public Health Service (Board of Health)				
Salaries and Wages	500.00	500.00		
	<u>\$ 91,000.00</u>	<u>\$ 97,000.00</u>	<u>\$ 6,000.00</u>	6.59%



Breakdown of Code Enforcement

	2016**	2017	Change	
Housing Inspection				
Salaries and Wages	\$ 136,000.00	\$ 123,000.00	\$ (13,000.00)	-9.56%
Other Expenses	5,000.00	10,000.00	5,000.00	100.00%
Joint Construction Code Office				
Other Expenses	120,000.00	110,000.00	(10,000.00)	-8.33%
	<u>\$ 261,000.00</u>	<u>\$ 243,000.00</u>	<u>\$ (18,000.00)</u>	-6.90%

** Final Budget After Transfers

Breakdown of Utilities

	2016**	2017	Change	
Utility Expenses and Bulk Purchases				
Electricity	\$ 167,000.00	\$ 168,000.00	\$ 1,000.00	0.60%
Street Lighting	189,000.00	189,000.00		
Telephone and Telegraph	57,000.00	65,000.00	8,000.00	14.04%
Natural Gas	6,000.00	1,000.00	(5,000.00)	-83.33%
Heating Oil	5,000.00	2,000.00	(3,000.00)	-60.00%
Gasoline	55,000.00	60,000.00	5,000.00	9.09%
	\$ 479,000.00	\$ 485,000.00	\$ 6,000.00	1.25%



Breakdown of Statutory Expenditures

	2016**	2017	Change	
Length of Service Awards Program	\$ 25,000.00	\$ 15,000.00	(10,000.00)	-40.00%
Maintenance of Free Public Library	275,000.00	275,000.00		
Social Security	260,000.00	245,000.00	(15,000.00)	-5.77%
Defined Contribution Retirement Program	8,000.00	5,000.00	(3,000.00)	-37.50%
Public Employees Retirement System	215,500.00	245,000.00	29,500.00	13.69%
Police and Firemen's Retirement System	675,490.00	678,013.00	2,523.00	0.37%
	\$ 1,458,990.00	\$ 1,463,013.00	\$ 4,023.00	0.28%



** Final Budget After Transfers

City of Woodbury: Water/Sewer Budget

<u>REVENUES</u>				
	2016	2017	Dollar Change	% Change
Fund Balance Anticipated	\$ 400,000	\$ 590,000	\$ 190,000	47.50%
Rents	5,022,000	5,022,000		
Reserve for Debt Service	23,969		(23,969)	-100.00%
Capital Surplus	700,000		(700,000)	-100.00%
Miscellaneous	20,031	20,000	(31)	-0.15%
	\$ 6,166,000	\$ 5,632,000	\$ (534,000)	-8.66%
<u>APPROPRIATIONS</u>				
	2016**	2017	Change	
Salaries and Wages	\$ 580,000	\$ 620,000	\$ 40,000	6.90%
Other Expenses	2,140,000	2,000,000	(140,000)	-6.54%
Gloucester County Utilities Authority	1,125,000	1,200,000	75,000	6.67%
Capital Improvements:				
Capital Improvement Fund/Outlay	100,000	192,500	92,500	92.50%
Debt Service:				
Payment of Bond/Note Principal	1,415,000	655,000	(760,000)	-53.71%
Interest on Bonds/Notes	281,000	309,300	28,300	10.07%
NJIT Infrastructure Loan	344,000	338,700	(5,300)	-1.54%
Deferred Charges & Statutory Expenditures				
Public Employees Retirement System	116,000	61,500	(54,500)	-46.98%
Social Security System	48,000	48,000	-	
Unemployment Compensation Insurance	15,000	15,000	-	
Defined Contribution Retirement Plan	2,000	2,000	-	
Surplus(General Budget)		190,000	190,000	100.00%
** Final Budget After Transfers	\$ 6,166,000	\$ 5,632,000	\$ (534,000)	-8.66%

