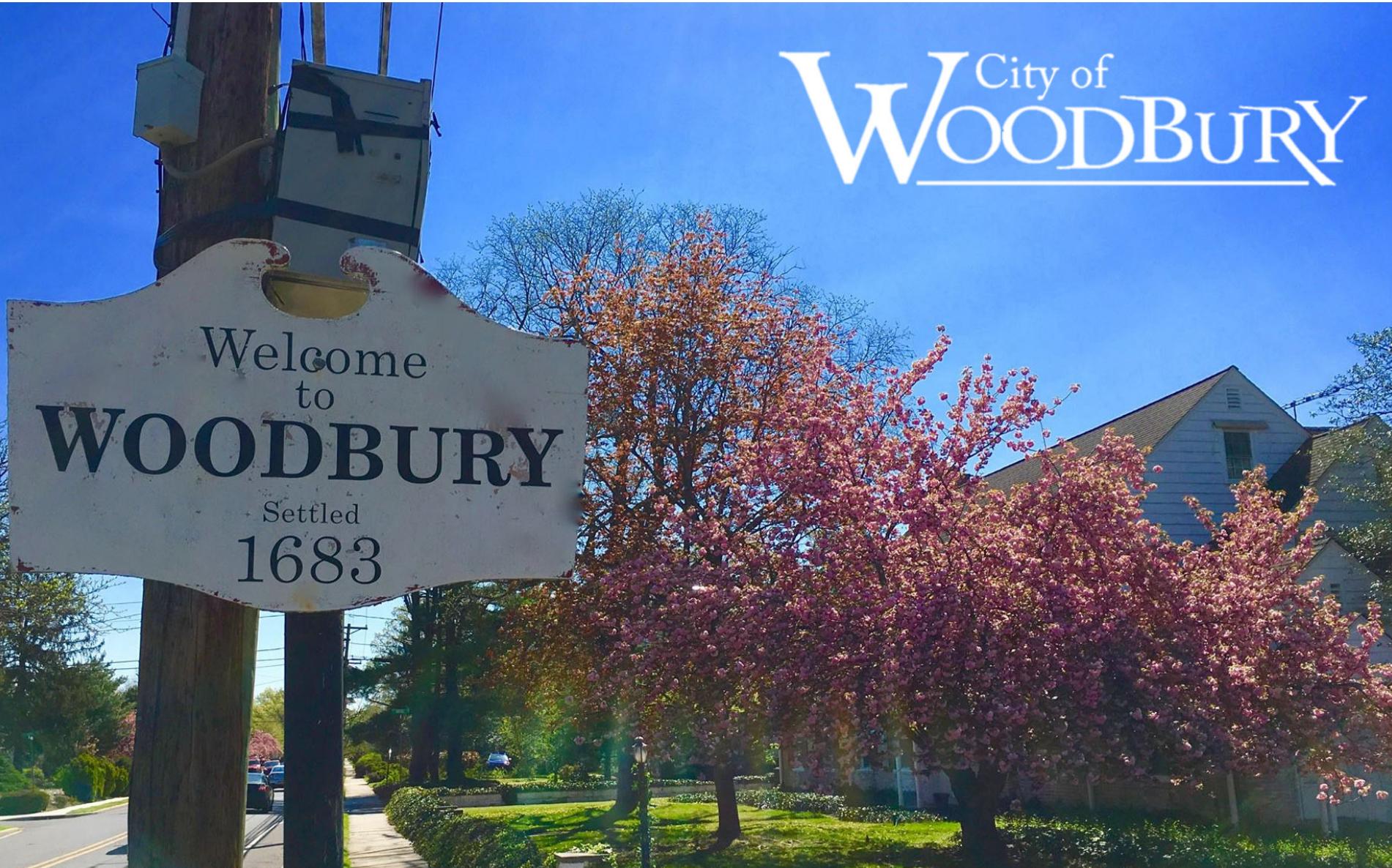


City of  
WOODBURY



# City of Woodbury

# 2022 Budget

## GOVERNING BODY MEMBERS

*Peg Sickel, Mayor  
Donna Miller  
Thomas Pisarcik  
Karlene O'Connor  
Philip D. Hagerty*

*Reed Merinuk, President of Council  
Danielle Carter  
William H. Fleming  
Frances Harwell  
Kyle Miller*

## OFFICIALS

*Robert Law  
Cassidy L. Swanson  
Michael D. Cesaro  
Timothy D. Sccaffidi*

*Chief Financial Officer  
Acting City Clerk  
City Auditor  
City Solicitor*



# 2021 Adopted Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 34.25%

County & School Allocation – 65.75%

**Municipal &  
Library Tax Share**  
**\$34.25**

**County  
Tax Share**  
**\$15.54**

**School Tax  
Share**  
**\$50.21**

# 2022 Introduced Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 35.30%

County & School Allocation ~ 64.70%

**Municipal &  
Library Tax Share**  
**\$35.30**

**County  
Tax Share**  
**\$15.85**

**School Tax  
Share**  
**\$48.85**

# City of Woodbury 2022 (as introduced)

## Summary Information – Levy Cap Calculation

2022 Amount      2021 Amount      Change

<b>NET VALUATION TAXABLE</b>	<b>\$ 630,741,257</b>	<b>\$ 628,848,585</b>	<b>\$ 1,892,672</b>
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<b>VALUE OF ONE PENNY</b>	<b>63,074</b>	<b>62,885</b>	<b>189</b>
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**AMOUNT TO BE RAISED BY TAXES**

<b>LOCAL</b>	<b>\$ 10,016,832</b>	<b>\$ 9,489,608</b>	<b>527,224</b>
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<b>LIBRARY</b>	<b>222,819</b>	<b>205,018</b>	<b>17,801</b>
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<b>TOTAL</b>	<b>10,239,651</b>	<b>9,694,626</b>	<b>545,025</b>
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<b>MAXIMUM TAX LEVY PER STATE</b>	<b>10,016,832</b>	<b>9,717,989</b>	<b>298,843</b>
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**TAX RATE**      2022 Amount      2021 Amount      Change

<b>LOCAL TAX RATE</b>	<b>\$ 1.588</b>	<b>\$ 1.509</b>	<b>\$ 0.079</b>
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<b>LIBRARY TAX RATE</b>	<b>\$ 0.035</b>	<b>\$ 0.032</b>	<b>\$ 0.003</b>
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<b>TOTAL LOCAL TAX RATE</b>	<b>\$ 1.623</b>	<b>\$ 1.541</b>	<b>\$ 0.082</b>
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# 2022 Budget Levy Cap Calculation

## Summary Levy Cap Calculation

	MUNICIPALITY	COUNTY	EXAMINER
0822	Woodbury City	Gloucester	

### Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$ 9,489,608
Less: Prior Year Recycling Tax	10,000.00
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	\$ 9,479,608
Plus: 2% Cap increase	\$ 189,592
	\$ 9,669,200

### Adjusted Tax Levy Prior to Exclusions

Exclusions:	
Allowable Health Insurance Cost Increase	\$ 800
Allowable Pension Obligations Increase	8,095
Allowable Debt Service, Capital Leases and Debt Service	11,505
Share of Cost Increases	10,000
Recycling Tax Appropriation	
Add Total Exclusions	\$ 30,400
Less Cancelled or Unexpended Exclusions	
	\$ 9,699,600

### Adjusted Tax Levy After Exclusions

Additions:	
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 1,796,900
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$ 1.509
New Ratable Adjustment to Levy	\$ 27,115
Levy Cap Bank Applied	290,116.72
<b>Maximum Allowable Amount to be Raised by Taxation</b>	<b>\$ 10,016,832</b>
<b>Amount to be Raised by Taxation for Municipal Purposes</b>	<b>\$ 10,016,832</b>

# 2022 Budget (as introduced)

## Summary Information – “1977 CAP” Calculation

	<b>2021 Amount</b>	<b>2022 Amount</b>
<b>Prior Year CAP Base Appropriations</b>		
2019 CAP Bank	\$ 148,038	\$ 11,470,396
2020 CAP Bank	523,862	
<b>2021 CAP Bank</b>		<b>270,127</b>
		<b>273,866</b>
<b>Added Assessments</b>		
1.0% CAP (2021 per LFB)	671,900	543,992
<b>2.5% CAP (2022 per LFB)</b>	10,140	27,115
2.5% CAP per COLA Ordinance	109,546	
<b>1.0% CAP per COLA Ordinance</b>	273,866	
		<b>286,760</b>
		<b>114,704</b>
	<b>383,412</b>	<b>401,464</b>
	<b>\$ 12,020,075</b>	<b>\$ 12,442,967</b>
<b>Total Available - Appropriation</b>	<b>\$ 12,020,075</b>	<b>\$ 12,442,967</b>
<b>Total Appropriated</b>	<b>11,105,105</b>	<b>12,122,642</b>
<b>UNDER CAP</b>	<b>\$ 914,970</b>	<b>\$ 320,325</b>

# Budget – Fund Balance History

## Fund Balance Utilized

<b>Current Fund</b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>
<b>Balance Available</b>	\$ 2,184,684	\$ 1,558,592	\$ 1,143,361	\$ 2,242,770	\$ 2,630,972
<b>Less: Utilized</b>	\$ 1,080,000	\$ 1,080,000	\$ 690,000	\$ 974,000	\$ 974,000
<b>Balance Remaining</b>	<u>\$ 1,104,684</u>	<u>\$ 478,592</u>	<u>\$ 453,361</u>	<u>\$ 1,268,770</u>	<u>\$ 1,656,972</u>
<b>Percent Used</b>	49.44%	69.29%	60.35%	43.43%	37.02%

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	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Balance Available	\$ 2,004,255	\$ 1,572,470	\$ 939,005	\$ 237,070	\$ 100,596
Less: Utilized CF	\$ 190,000	\$ 190,000	\$ 190,000		
Less: Utilized	\$ 400,000	\$ 637,228	\$ 554,934	\$ 152,000	\$ 85,000
Balance Remaining	<u>\$ 1,414,255</u>	<u>\$ 745,241</u>	<u>\$ 194,071</u>	<u>\$ 85,070</u>	<u>\$ 15,596</u>
Percent Used	19.96%	52.61%	79.33%	64.12%	84.50%

Fund balance impacted by:

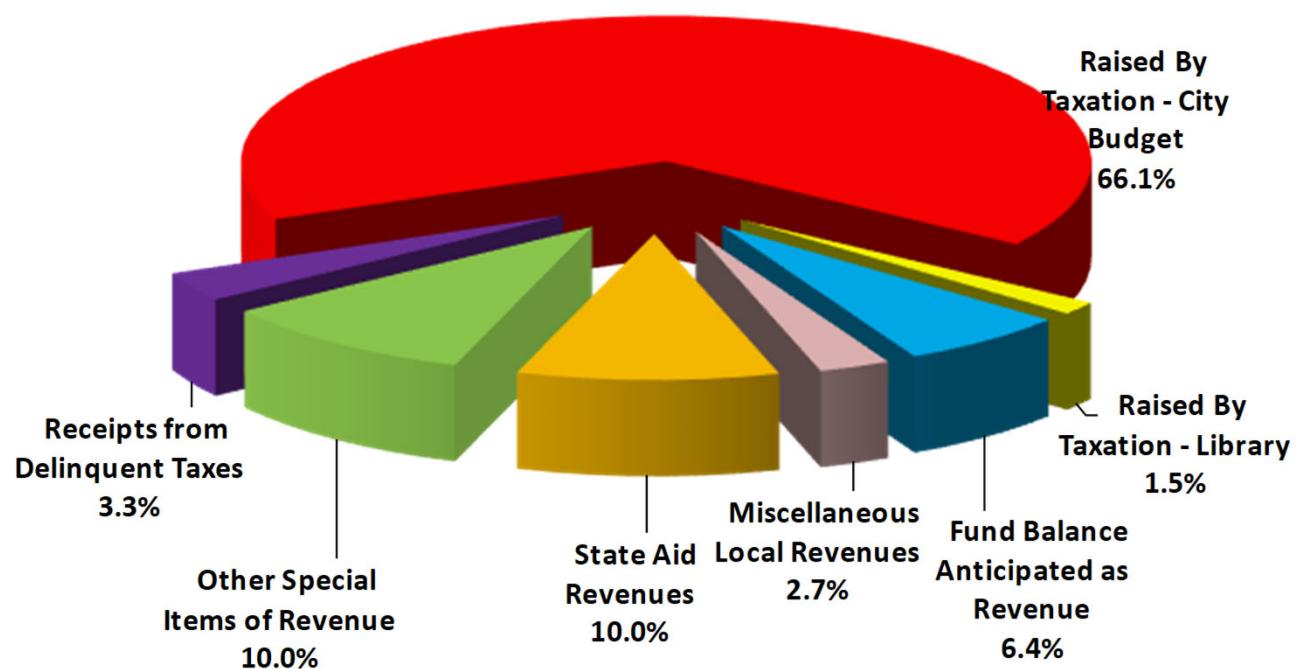
Rate Changes

Miscellaneous Revenues not anticipated

Cancellation of Unspent Appropriations

### **2022 Budget Revenues**

	<b>Amount</b>	<b>Percent</b>
Fund Balance Anticipated as Revenue	\$974,000	6.4%
Miscellaneous Local Revenues	412,050	2.7%
State Aid Revenues	1,506,908	10.0%
Other Special Items of Revenue	1,511,425	10.0%
Receipts from Delinquent Taxes	500,000	3.3%
Raised By Taxation - City Budget	10,016,832	66.1%
Raised By Taxation - Library	222,819	1.5%
<b>Total Revenues</b>	<b>\$15,144,034</b>	<b>100%</b>



# **Budget Revenues (as Introduced)**

# Analysis of 2022 Budget (as introduced)

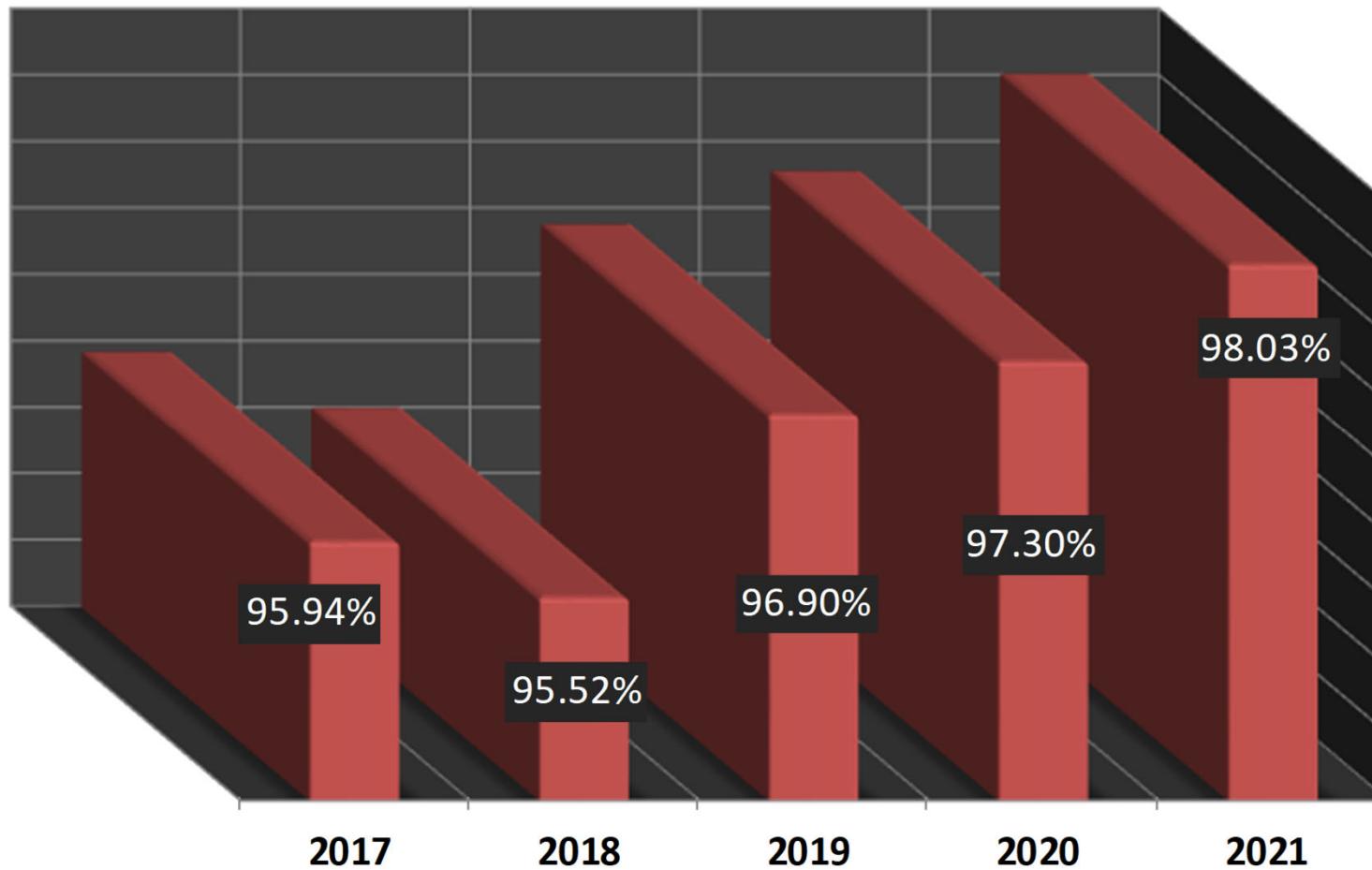
## Comparison of Budget Revenues

<u>Revenues</u>	<u>2021 Amount</u>	<u>2022 Amount</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<b>Fund Balance Anticipated as Revenue</b>	<b>\$974,000</b>	<b>\$974,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Miscellaneous Local Revenues</b>	<b>478,150</b>	<b>412,050</b>	<b>(66,100)</b>	<b>-13.82%</b>
<b>State Aid Revenues</b>	<b>1,432,199</b>	<b>1,506,908</b>	<b>74,709</b>	<b>5.22%</b>
<b>Other Special Items of Revenue</b>	<b>1,534,222</b>	<b>1,511,425</b>	<b>(22,797)</b>	<b>-1.49%</b>
<b>Receipts from Delinquent Taxes</b>	<b>700,000</b>	<b>500,000</b>	<b>(200,000)</b>	<b>-28.57%</b>
<b>Taxation to Support Library</b>	<b>205,018</b>	<b>222,819</b>	<b>17,801</b>	<b>8.68%</b>
<b>Taxation to Support Local Budget</b>	<b>9,489,608</b>	<b>10,016,832</b>	<b>527,224</b>	<b>5.56%</b>
<b>Total Revenues</b>	<b>\$14,813,197</b>	<b>\$15,144,034</b>	<b>\$330,837</b>	<b>2.23%</b>

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

<b><u>Revenues</u></b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b><u>Amount</u></b>	<b><u>Amount</u></b>	<b><u>Amount</u></b>	<b><u>Amount</u></b>	<b><u>Amount</u></b>
<b>Fund Balance Anticipated</b>	<b>\$1,080,000</b>	<b>\$1,080,000</b>	<b>\$690,000</b>	<b>\$974,000</b>	<b>\$974,000</b>
<b>Miscellaneous Local Revenues</b>	<b>787,350</b>	<b>721,550</b>	<b>699,050</b>	<b>478,150</b>	<b>412,050</b>
<b>State Aid Revenues</b>	<b>1,432,199</b>	<b>1,432,199</b>	<b>1,432,199</b>	<b>1,432,199</b>	<b>1,506,908</b>
<b>Uniform Construction Code</b>					
<b>Other Special Items of Revenue</b>	<b>868,457</b>	<b>1,200,493</b>	<b>1,752,886</b>	<b>1,534,222</b>	<b>1,511,425</b>
<b>Receipts from Delinquent Taxes</b>	<b>700,000</b>	<b>740,000</b>	<b>700,000</b>	<b>700,000</b>	<b>500,000</b>
<b>Taxation to Support Library</b>	<b>193,328</b>	<b>194,709</b>	<b>210,467</b>	<b>205,018</b>	<b>222,819</b>
<b>Taxation to Support Local Budget</b>	<b>8,987,216</b>	<b>9,133,886</b>	<b>9,384,248</b>	<b>9,489,608</b>	<b>10,016,832</b>
<b>Total Revenues</b>	<b>\$14,048,549</b>	<b>\$14,502,838</b>	<b>\$14,868,850</b>	<b>\$14,813,197</b>	<b>\$15,144,034</b>

# Percentage of Tax Collections

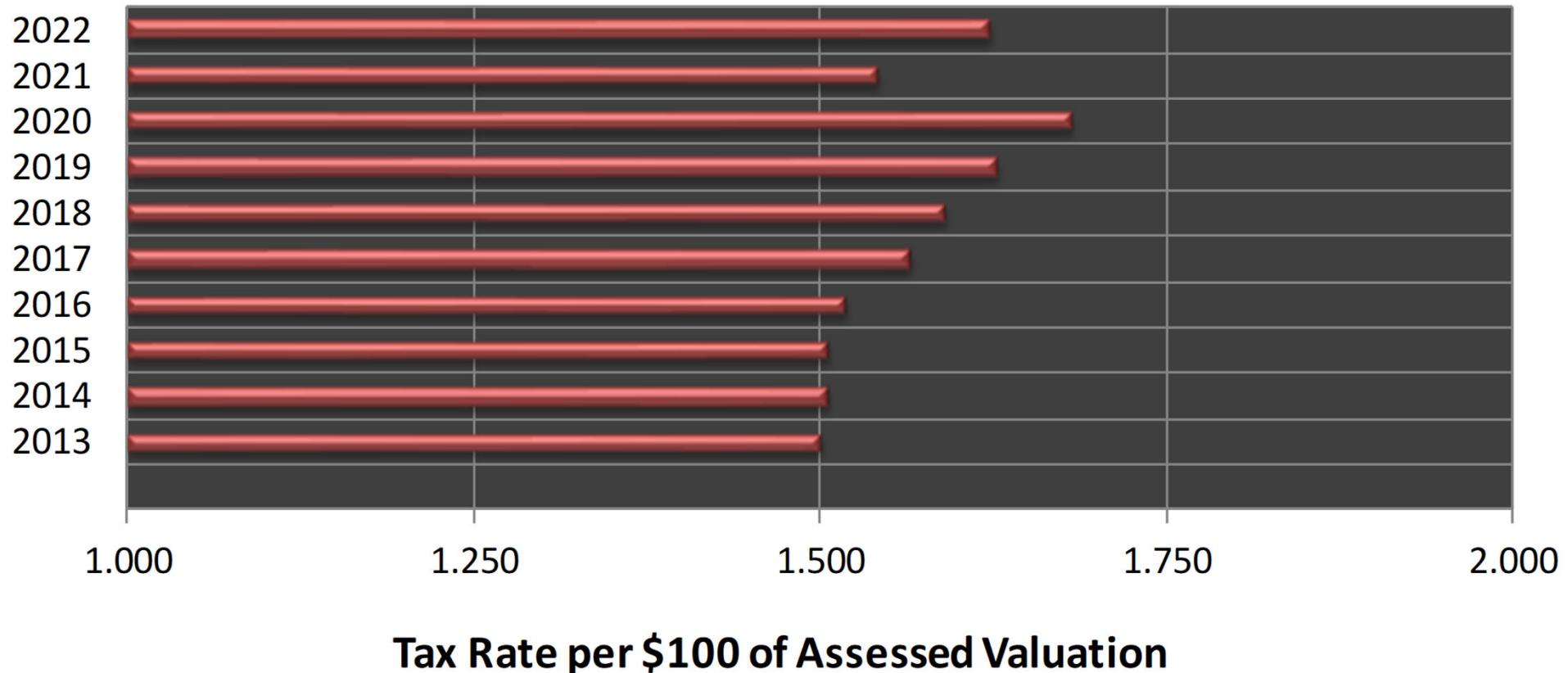


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2021	98.03%
2020	97.30%
2019	96.90%
2018	95.52%
2017	95.94%

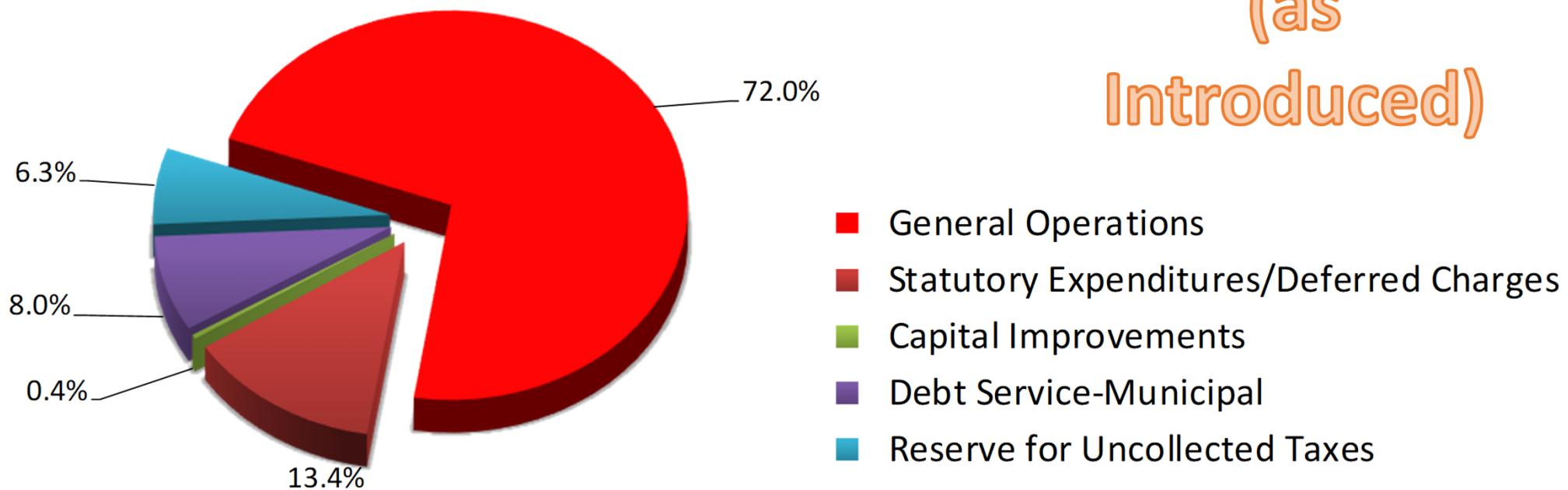
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# Local Purpose Tax Rate History



# Budget Appropriations (as Introduced)

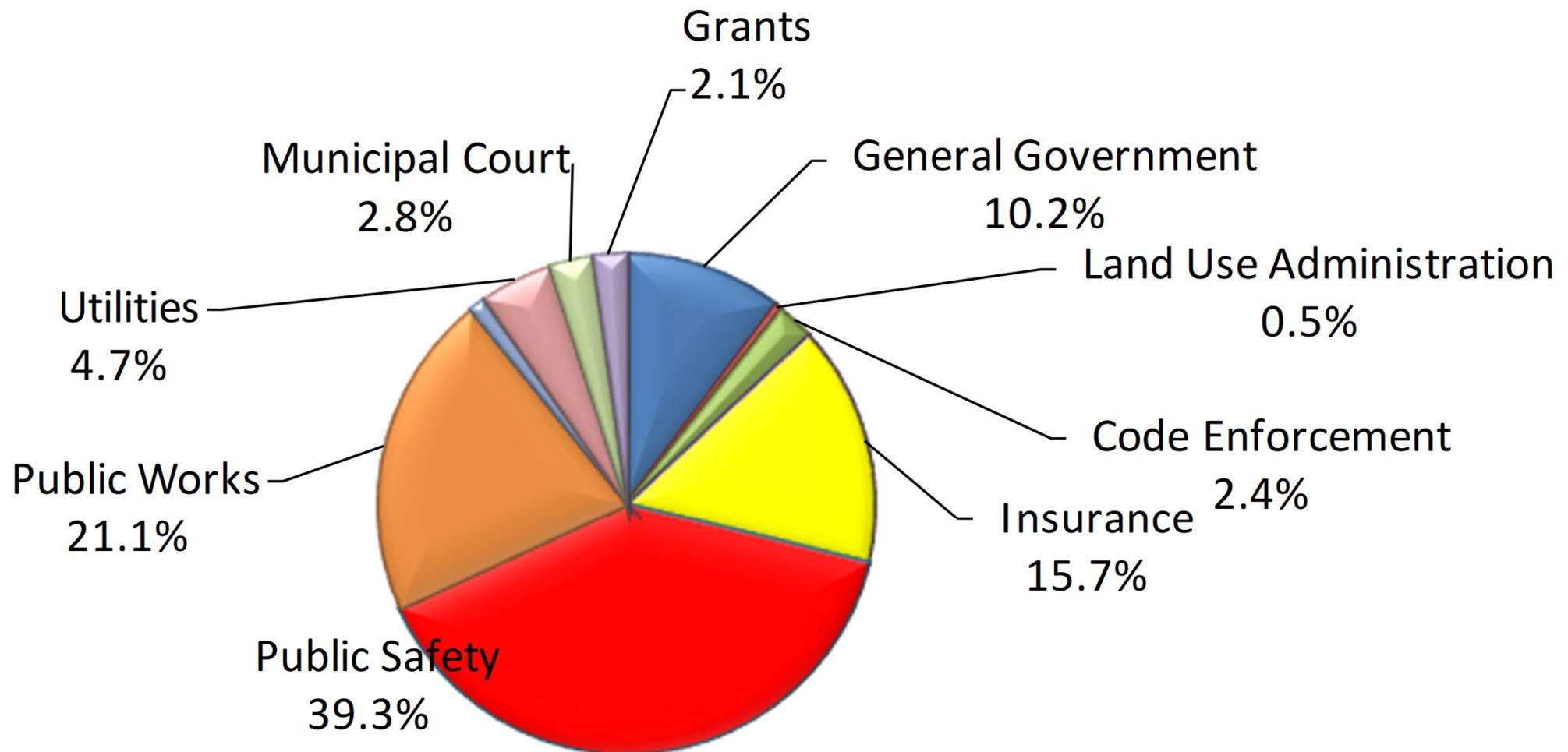
<b><u>2022 Budget Appropriations</u></b>	<b><u>Amount</u></b>	<b><u>Percent</u></b>
General Operations	\$10,900,890	72.0%
Statutory Expenditures/Deferred Charges	2,026,442	13.4%
Capital Improvements	55,000	0.4%
Debt Service-Municipal	1,204,408	8.0%
Reserve for Uncollected Taxes	957,294	6.3%
 Total Appropriations	 <u>\$15,144,034</u>	 <u>100%</u>



# Analysis of General Operations

	<u>Amount</u>	<u>Percent</u>
General Government	\$ 1,114,600	10.2%
Land Use Administration	53,000	0.5%
Code Enforcement	261,000	2.4%
Insurance	1,711,000	15.7%
Public Safety	4,287,800	39.3%
Public Works	2,305,000	21.1%
Parks, Recreation, Health & Other	114,500	1.1%
Utilities	510,000	4.7%
Municipal Court	310,000	2.8%
Grants	233,990	2.1%
Total Operating Appropriations	<u><u>\$10,900,890</u></u>	<u><u>100%</u></u>

# Analysis of General Operations



# Comparison of Budget Appropriations

<u>Budget Appropriations</u>	<u>2021**</u> <u>Amount</u>	<u>2022</u> <u>Amount</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
<b>General Operations:</b>				
General Government	\$ 1,011,700	\$ 1,114,600	\$ 102,900	10.17%
Land Use Administration	51,200	53,000	1,800	3.52%
Code Enforcement	225,700	261,000	35,300	15.64%
Insurance	1,675,000	1,711,000	36,000	2.15%
Public Safety	3,919,712	4,287,800	368,088	9.39%
Public Works	2,225,000	2,305,000	80,000	3.60%
Parks, Recreation, Health & Other	114,500	114,500	0	0.00%
Utilities	480,000	510,000	30,000	6.25%
Municipal Court	310,000	310,000	-	0.00%
Grants	294,881	233,990	(60,891)	-20.65%
Statutory Expenditures	1,777,105	1,776,442	(663)	-0.04%
Deferred Charges	250,000	250,000	0	0.00%
Capital Improvements	75,000	55,000	(20,000.00)	-26.67%
Debt Service-Municipal	1,255,732	1,204,408	(51,324)	-4.09%
Reserve for Uncollected Taxes	1,147,667	957,294	(190,373)	-16.59%
<b>Total Appropriations</b>	<b>\$ 14,813,197</b>	<b>\$ 15,144,034</b>	<b>\$ 330,837</b>	<b>2.23%</b>

\*\* Final Budget After Transfers

# Breakdown of General Government



	2021**	2022	Change
<b>General Administration</b>			
Salaries and Wages	\$ 36,900.00	\$ 125,000.00	\$ 88,100.00 238.75%
Other Expenses	90,000.00	142,000.00	52,000.00 57.78%
<b>Governing Body</b>			
Salaries and Wages	28,000.00	28,600.00	600.00 2.14%
Other Expenses	2,000.00	2,000.00	
<b>Economic Development</b>			
Other Expenses	20,000.00	20,000.00	
<b>Municipal Clerk</b>			
Salaries and Wages	51,500.00	53,000.00	1,500.00 2.91%
Other Expenses	21,000.00	21,000.00	
<b>Registrar of Vital Statistics</b>			
Salaries and Wages	40,800.00	41,500.00	700.00 1.72%
Other Expenses	3,000.00	3,000.00	
<b>Elections</b>			
Other Expenses	35,000.00	35,000.00	

(Cont'd)

\*\*Final Budget After Transfers

# Breakdown of General Government



	2021**	2022	Change
<b>General Administration</b>			
<b>Financial Administration</b>			
Salaries and Wages	\$ 110,000.00	\$ 133,000.00	\$ 23,000.00 20.91%
Other Expenses	60,000.00	75,000.00	15,000.00 25.00%
<b>Audit Services</b>	58,000.00	63,000.00	5,000.00 8.62%
<b>Collection of Taxes</b>			
Salaries and Wages	72,500.00	74,500.00	2,000.00 2.76%
Other Expenses	18,000.00	18,000.00	
<b>Liquidation of TTL &amp; Foreclosed Property</b>			
Other Expenses	-	5,000.00	5,000.00
<b>Legal Services and Costs</b>			
Other Expenses	230,000.00	150,000.00	(80,000.00) -34.78%
<b>Engineering Services</b>			
Other Expenses	135,000.00	125,000.00	(10,000.00) -7.41%
	<u>\$ 1,011,700.00</u>	<u>\$ 1,114,600.00</u>	<u>\$ 102,900.00</u> 10.17%
		S&W	115,900.00
		OE	(13,000.00)

\*\*Final Budget After Transfers

# Breakdown of Land Administration

	2021**	2022	<u>Change</u>
<b>Land Use Administration</b>			
Planning Board			
Salaries and Wages	\$ 16,200.00	\$ 18,000.00	\$ 1,800.00
Other Expenses	35,000.00	35,000.00	
	\$ 51,200.00	\$ 53,000.00	\$ 1,800.00
			3.52%



# Breakdown of Insurance



	2021**	2022	<u>Change</u>
<b>Insurance</b>			
General Liability	\$ 102,000.00	\$ 122,000.00	\$ 20,000.00
Other Insurance Premiums**	1,000.00	1,000.00	-
Workers Compensation	292,000.00	293,000.00	1,000.00
Employee Group Health	1,210,000.00	1,235,000.00	25,000.00
Health Benefits Waiver	50,000.00	50,000.00	-
Unemployment Insurance	20,000.00	10,000.00	(10,000.00)
			-50.00%
	\$ 1,675,000.00	\$ 1,711,000.00	\$ 36,000.00
			2.15%

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



# Breakdown of Public Safety



## Public Safety

### Police

	2021**	2022	<u>Change</u>
Salaries and Wages	\$ 3,160,000.00	\$ 3,315,000.00	\$ 155,000.00
Other Expenses	270,000.00	255,000.00	(15,000.00)

### Office of Emergency Management

Salaries and Wages	17,600.00	12,000.00	(5,600.00)	-31.82%
Other Expenses	20,000.00	20,000.00	-	

### Fire

Salaries and Wages	247,812.00	523,000.00	275,188.00	111.05%
Other Expenses	50,000.00	70,000.00	20,000.00	40.00%

### Uniform Fire Safety Act

Salaries and Wages	122,500.00	60,500.00	(62,000.00)	-50.61%
Other Expenses	7,000.00	7,000.00	-	

### JIF Safety Budget

Salaries and Wages	8,000.00	8,500.00	500.00	6.25%
Other Expenses	11,800.00	11,800.00	-	

### Property Maintenance

Other Expenses	5,000.00	5,000.00	-
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\$ 3,919,712.00	\$ 4,287,800.00	\$ 368,088.00	9.39%
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\*\*Final Budget After Transfers



# Breakdown of Public Works



<b>Public Works</b>	<b>2021**</b>	<b>2022</b>	<b><u>Change</u></b>
<b>Streets and Roads and Maintenance</b>			
Salaries and Wages	\$ 1,360,000.00	\$ 1,430,000.00	\$ 70,000.00
Other Expenses	75,000.00	75,000.00	
<b>Shade Tree Program</b>			
Other Expenses	60,000.00	85,000.00	25,000.00
<b>Solid Waste Collection</b>			
Other Expenses	380,000.00	380,000.00	
<b>Recycling</b>			
Other Expenses	45,000.00	35,000.00	(10,000.00)
<b>Public Building and Grounds</b>			
Other Expenses	90,000.00	90,000.00	
<b>Fleet Maintenance</b>			
Other Expenses	215,000.00	210,000.00	(5,000.00)
	<b>\$ 2,225,000.00</b>	<b>\$ 2,305,000.00</b>	<b>\$ 80,000.00</b>
			3.60%

\*\*Final Budget After Transfers

# Breakdown of Parks, Recreation & Other

	<b>2021**</b>	<b>2022</b>	<b>Change</b>	
<b>Recreation</b>				
Other Expenses	\$ 20,000.00	\$ 20,000.00		
<b>Parks</b>				
Other Expenses	54,000.00	54,000.00		
<b>Celebration of Public Events</b>				
Other Expenses	7,000.00	12,000.00	\$ 5,000.00	71.43%
<b>Senior Citizen Transportation</b>				
Salaries and Wages	33,000.00	28,000.00	(5,000.00)	-15.15%
<b>Public Health Service (Board of Health)</b>				
Salaries and Wages	500.00	500.00		
	<u>\$ 114,500.00</u>	<u>\$ 114,500.00</u>	<u>\$ -</u>	



# Breakdown of Code Enforcement

	<b>2021**</b>	<b>2022</b>	<b>Change</b>	
<b>Housing Inspection</b>				
Salaries and Wages	\$ 110,700.00	\$ 146,000.00	\$ 35,300.00	31.89%
Other Expenses	5,000.00	5,000.00		
<b>Joint Construction Code Office</b>				
Other Expenses	110,000.00	110,000.00		
	<u>\$ 225,700.00</u>	<u>\$ 261,000.00</u>	<u>\$ 35,300.00</u>	<u>15.64%</u>

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

# Breakdown of Utilities



## Utility Expenses and Bulk Purchases

	2021**	2022	Change
Electricity	\$ 180,000.00	\$ 190,000.00	\$ 10,000.00
Street Lighting	180,000.00	185,000.00	5,000.00
Telephone and Telegraph	55,000.00	55,000.00	
Gasoline	65,000.00	80,000.00	15,000.00
			23.08%
	<hr/>	<hr/>	<hr/>
	\$ 480,000.00	\$ 510,000.00	\$ 30,000.00
			6.25%

# Breakdown of Statutory Expenditures



	2021**	2022	Change
Length of Service Awards Program	\$ 6,000.00	\$ 6,000.00	
Maintenance of Free Public Library	260,000.00	260,000.00	
Social Security	261,000.00	275,000.00	\$ 14,000.00
Defined Contribution Retirement Program	6,000.00	6,000.00	
Recycling Tax	10,000.00	10,000.00	
Public Employees Retirement System	323,000.00	316,700.00	(6,300.00)
Police and Firemen's Retirement System	911,105.00	902,742.00	(8,363.00)
	<hr/>	<hr/>	<hr/>
	\$ 1,777,105.00	\$ 1,776,442.00	\$ (663.00)
			-0.04%

\*\*Final Budget After Transfers



# Water / Sewer 2022 Budget :

## Revenues



	2021	2022	Dollar Change	% Change
Fund Balance Anticipated	\$ 152,000	\$ 85,000	\$ (67,000)	-44.08%
Rents	4,990,000	4,800,000	(190,000)	-3.81%
Miscellaneous	18,000	18,000		
Deficit (General Budget)	250,000	250,000		
	\$ 5,410,000	\$ 5,153,000	\$ (257,000)	-4.75%





# Water / Sewer 2022 Budget : Appropriations



	2021**	2022	<u>Change</u>	
Salaries and Wages	\$ 675,000	\$ 700,000	\$ 25,000	3.70%
Other Expenses	1,531,110	1,376,197	(154,913)	-10.12%
Gloucester County Utilities Authority (GCUA)	1,650,000	1,600,000	(50,000)	-3.03%
Capital Improvements:				
Capital Improvement Fund/Outlay	50,000	50,000		
Debt Service:				
Payment of Bond/Note Principal	715,000	750,000	\$ 35,000	4.90%
Interest on Bonds/Notes	306,287	210,000	(96,287)	-31.44%
NJEIT Infrastructure Loan	339,103	335,103	(4,000)	-1.18%
Deferred Charges & Statutory Expenditures				
Public Employees Retirement System	73,500	79,200	\$ 5,700	7.76%
Social Security System	58,000	52,000	(6,000)	-10.34%
Unemployment Compensation Insurance	10,000		(10,000)	-100.00%
Defined Contribution Retirement Plan	2,000	500	(1,500)	-75.00%
	\$ 5,410,000	\$ 5,153,000	\$ (257,000)	-4.75%

\*\*Final Budget After Transfers

# 2022 Introduced Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 35.30%

**Municipal &  
Library Tax Share**  
**\$35.30**

County & School Allocation ~ 64.70%

**County  
Tax Share**  
**\$15.85**

**School Tax  
Share**  
**\$48.85**

2022 Budget  
City of Woodbury

**Questions/Comments**

