

City of  
**WOODBURY**

Welcome  
to  
**WOODBURY**  
Settled  
1683





# 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*

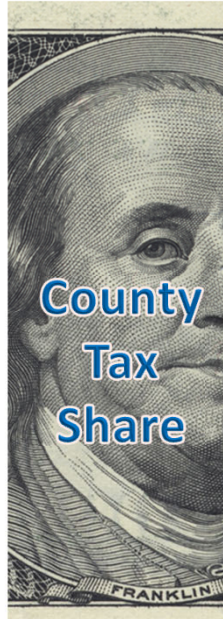
## OFFICIALS

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

*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

	<u>2022 Amount</u>	<u>2021 Amount</u>	<u>Change</u>
<b>NET VALUATION TAXABLE</b>	<b>\$ 630,741,257</b>	<b>\$ 628,848,585</b>	<b>\$ 1,892,672</b>
<b>VALUE OF ONE PENNY</b>	<b>63,074</b>	<b>62,885</b>	<b>189</b>
<b>AMOUNT TO BE RAISED BY TAXES</b>			
<b>LOCAL</b>	<b>\$ 10,016,832</b>	<b>\$ 9,489,608</b>	<b>527,224</b>
<b>LIBRARY</b>	<b>222,819</b>	<b>205,018</b>	<b>17,801</b>
<b>TOTAL</b>	<b>10,239,651</b>	<b>9,694,626</b>	<b>545,025</b>
<b>MAXIMUM TAX LEVY PER STATE</b>	<b>10,016,832</b>	<b>9,717,989</b>	<b>298,843</b>
<b>TAX RATE</b>	<u><u>2022 Amount</u></u>	<u><u>2021 Amount</u></u>	<u><u>Change</u></u>
<b>LOCAL TAX RATE</b>	<u><u>\$ 1.588</u></u>	<u><u>\$ 1.509</u></u>	<u><u>\$ 0.079</u></u>
<b>LIBRARY TAX RATE</b>	<u><u>\$ 0.035</u></u>	<u><u>\$ 0.032</u></u>	<u><u>\$ 0.003</u></u>
<b>TOTAL LOCAL TAX RATE</b>	<u><u>\$ 1.623</u></u>	<u><u>\$ 1.541</u></u>	<u><u>\$ 0.082</u></u>

## 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
<b>Adjusted Tax Levy Prior to Exclusions</b>	<b>\$9,669,200</b>

#### Exclusions:

Allowable Health Insurance Cost Increase	\$ 800
Allowable Pension Obligations Increase	8,095
Allowable Debt Service, Capital Leases and Debt Service	
Share of Cost Increases	11,505
Recycling Tax Appropriation	10,000

Add Total Exclusions	\$30,400
Less Cancelled or Unexpended Exclusions	
<b>Adjusted Tax Levy After Exclusions</b>	<b>\$9,699,600</b>

#### 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 Levy Cap Calculation

# 2022 Budget (as introduced)

## Summary Information – “1977 CAP” Calculation

	2021 Amount	2022 Amount
Prior Year CAP Base Appropriations	\$ 10,954,623	\$ 11,470,396
2019 CAP Bank	\$ 148,038	
2020 CAP Bank	523,862	\$ 270,127
2021 CAP Bank		273,866
	671,900	543,992
Added Assessments	10,140	27,115
1.0% CAP (2021 per LFB)	109,546	
2.5% CAP (2022 per LFB)		286,760
2.5% CAP per COLA Ordinance	273,866	
1.0% CAP per COLA Ordinance		114,704
	383,412	401,464
	\$ 12,020,075	\$ 12,442,967
Total Available - Appropriation	\$ 12,020,075	\$ 12,442,967
Total Appropriated	11,105,105	12,122,642
UNDER CAP	\$ 914,970	\$ 320,325

# 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>	\$	1,104,684	\$	478,592	\$	453,361	\$	1,268,770	\$	1,656,972
<b>Percent Used</b>		<b>49.44%</b>		<b>69.29%</b>		<b>60.35%</b>		<b>43.43%</b>		<b>37.02%</b>

How is fund balance created?

Revenues collected exceed budgeted amounts  
Miscellaneous Revenues not anticipated

Reserve for Uncollected Taxes excess  
Unspent appropriations





# Budget – Fund Balance History

## Fund Balance Utilized

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

Fund balance impacted by:

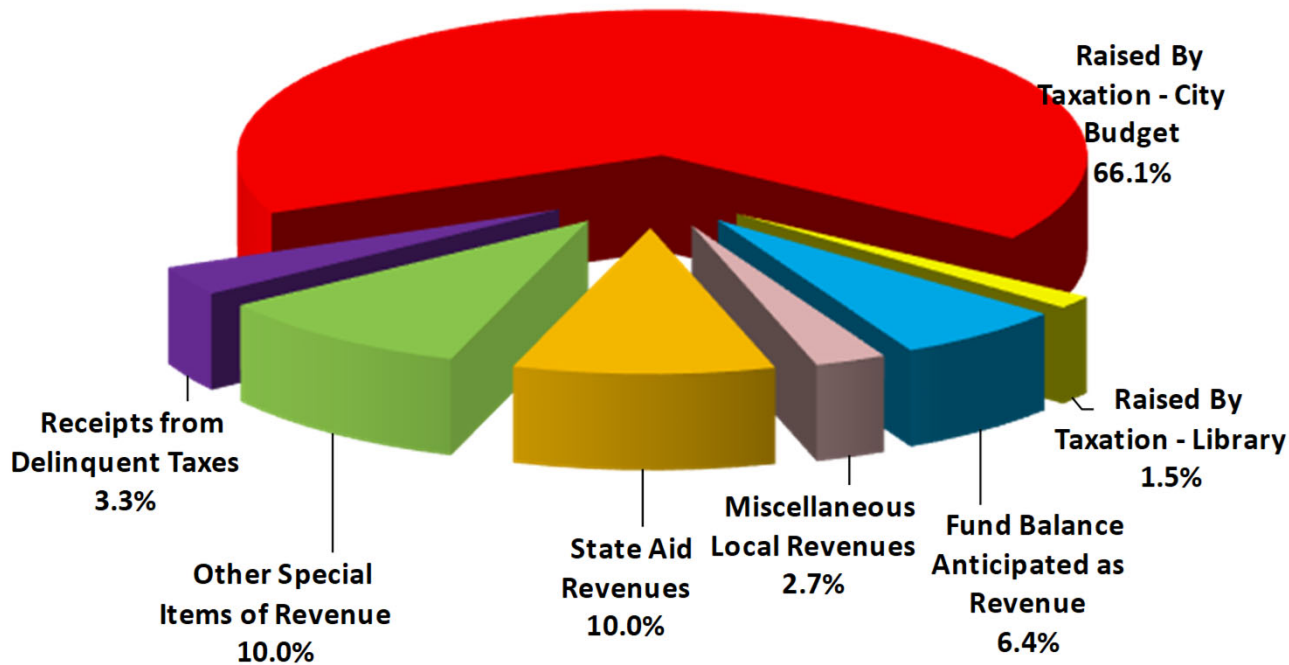
Rate Changes

Cancellation of Unspent Appropriations

Miscellaneous Revenues not anticipated

### 2022 Budget Revenues

	<u>Amount</u>	<u>Percent</u>
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%
Total Revenues	<u>\$15,144,034</u>	<u>100%</u>



Budget  
Revenues  
(as  
Introduced)

# Analysis of 2022 Budget (as introduced)

## Comparison of Budget Revenues

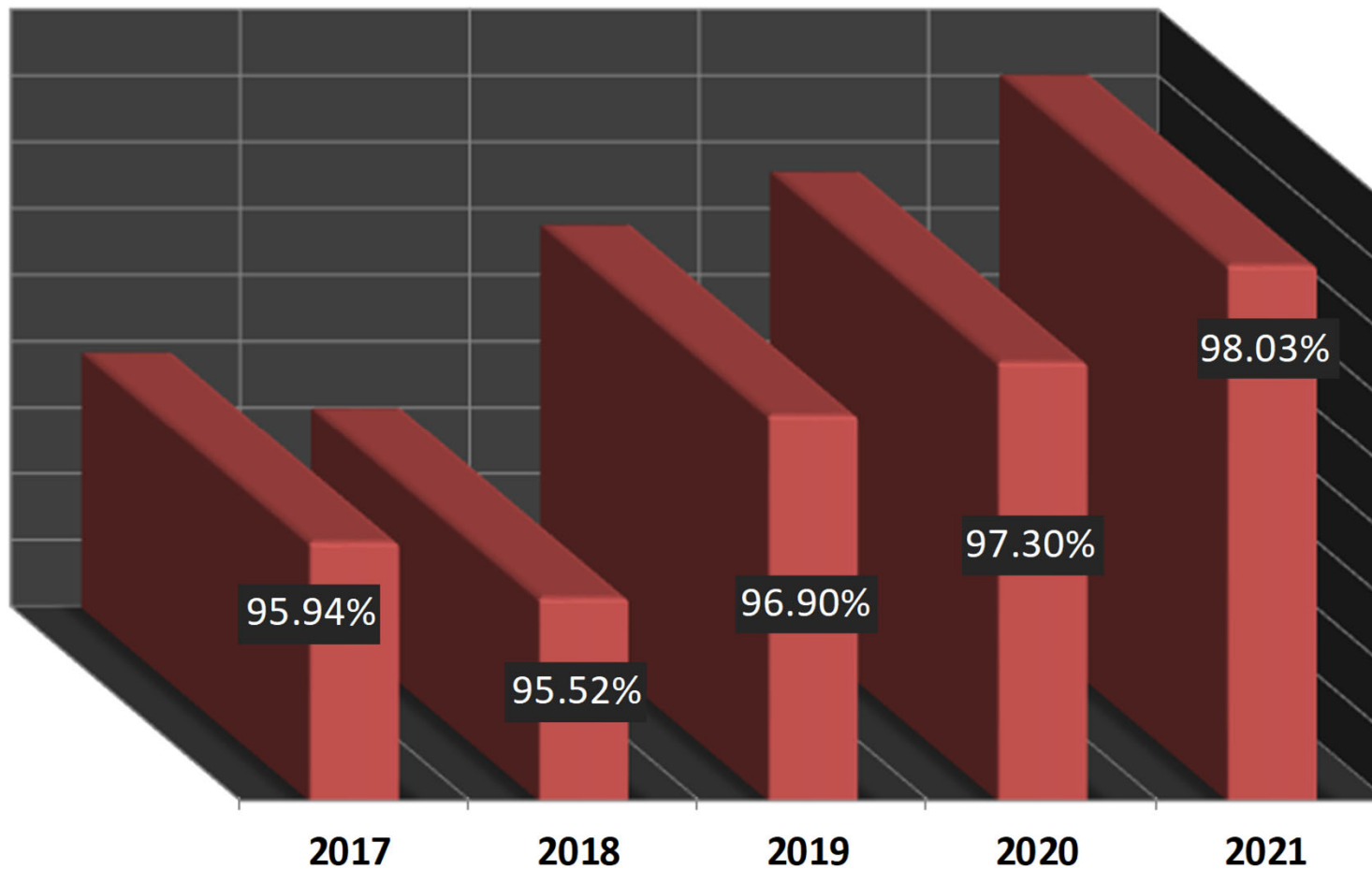
<b><u>Revenues</u></b>	<b><u>2021 Amount</u></b>	<b><u>2022 Amount</u></b>	<b><u>Increase/ (Decrease)</u></b>	<b><u>Percent Change</u></b>
<b>Fund Balance Anticipated as Revenue</b>	<b>\$974,000</b>	<b>\$974,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Miscellaneous Local Revenues</b>	<b>478,150</b>	<b>412,050</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><u>2018 Amount</u></b>	<b><u>2019 Amount</u></b>	<b><u>2020 Amount</u></b>	<b><u>2021 Amount</u></b>	<b><u>2022 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>

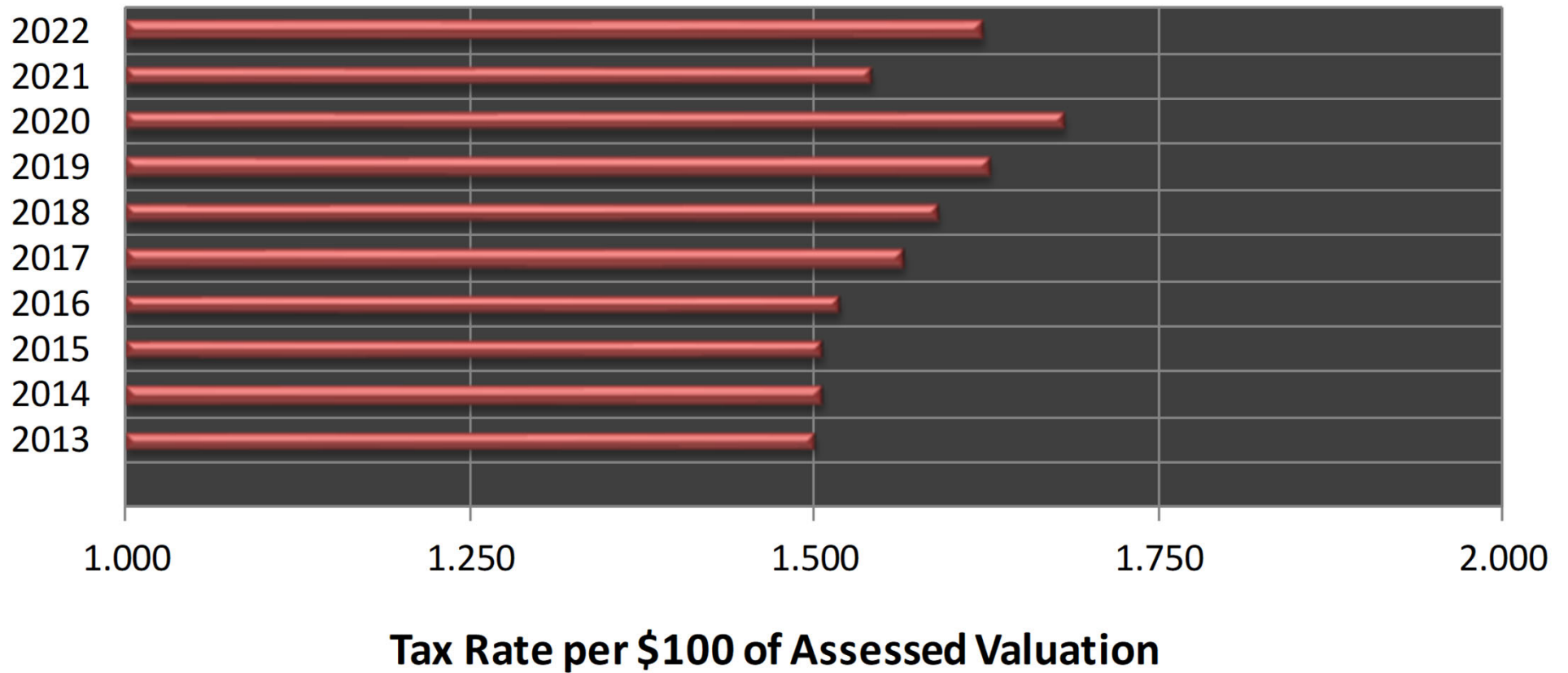
# Percentage of Tax Collections



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

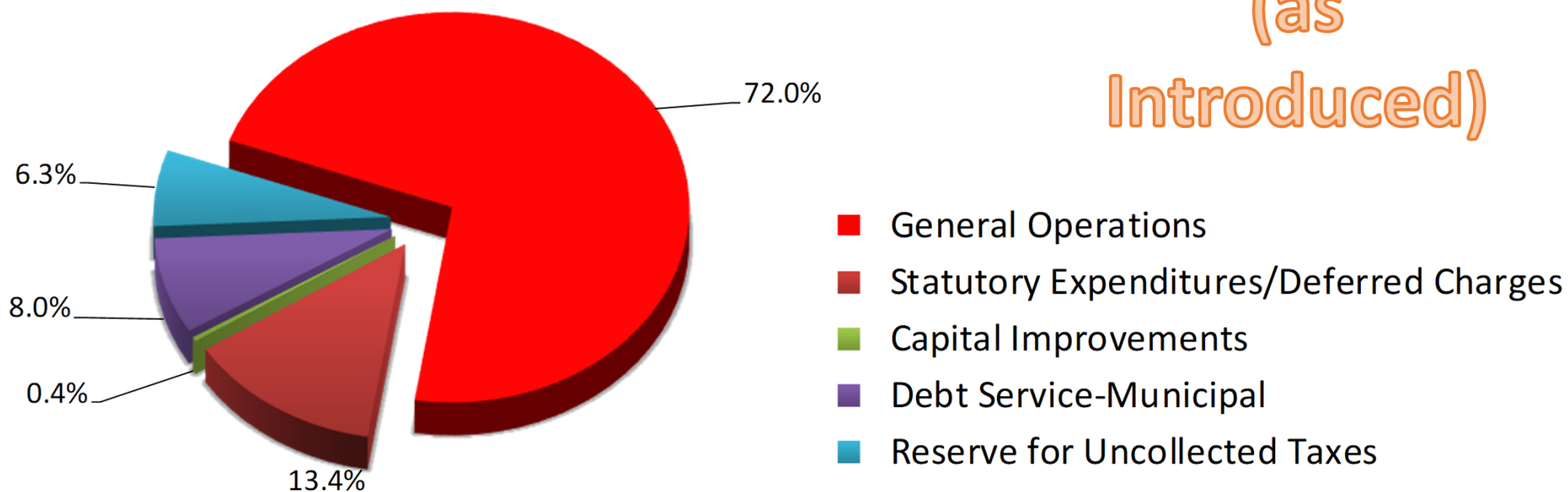
# Local Purpose Tax Rate History





<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>

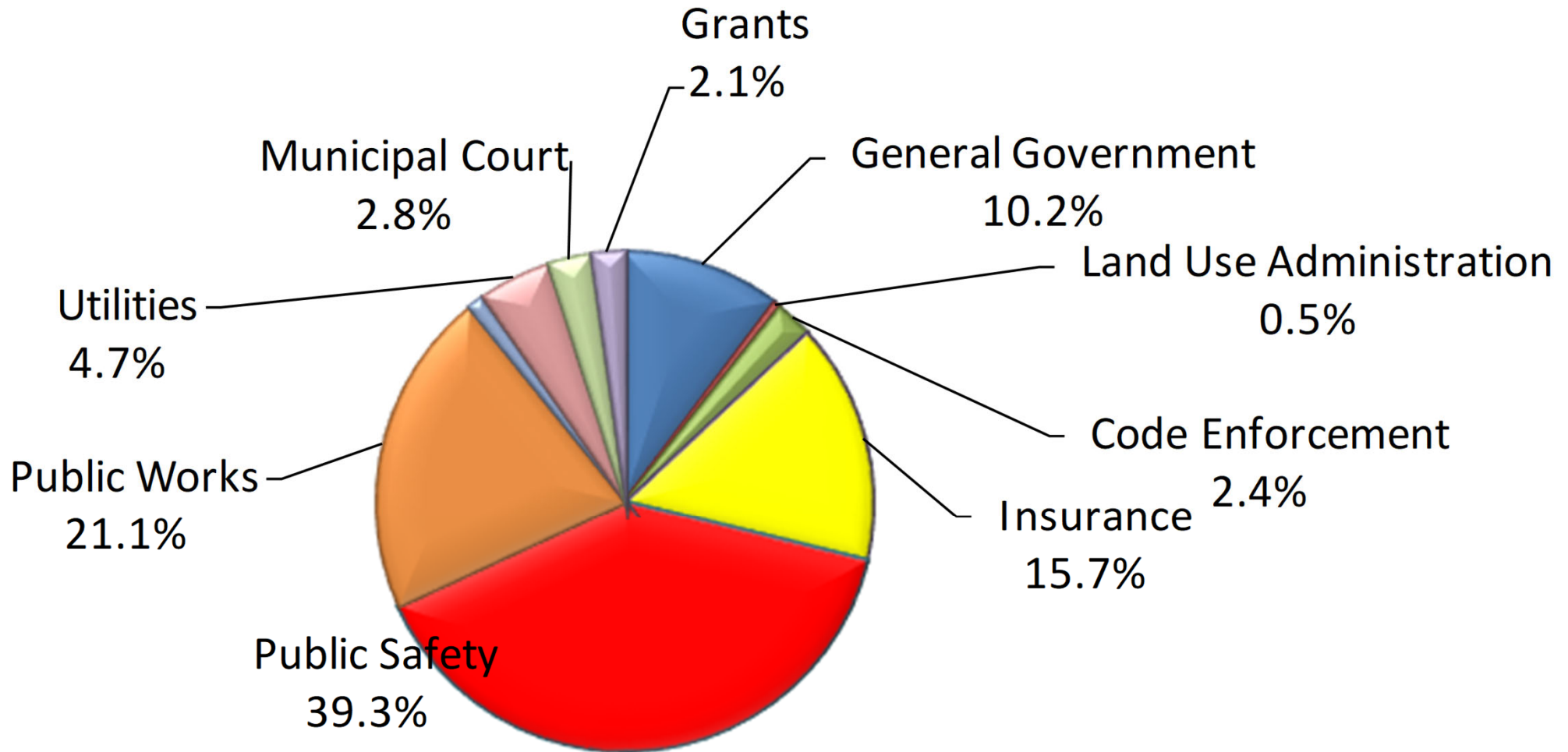
## Budget Appropriations (as Introduced)



# 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%
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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** Amount</u>	<u>2022 Amount</u>	<u>Increase/ (Decrease)</u>	<u>Percent 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%
<b>Statutory Expenditures</b>	<b>1,777,105</b>	<b>1,776,442</b>	<b>(663)</b>	<b>-0.04%</b>
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	<u>Change</u>	
<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	<u>Change</u>	
<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%
	<hr/>			
	\$ 1,011,700.00	\$ 1,114,600.00	\$ 102,900.00	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	11.11%
Other Expenses	35,000.00	35,000.00		
	<hr/>			
	\$ 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	19.61%
Other Insurance Premiums**	1,000.00	1,000.00	-	
Workers Compensation	292,000.00	293,000.00	1,000.00	0.34%
Employee Group Health	1,210,000.00	1,235,000.00	25,000.00	2.07%
Health Benefits Waiver	50,000.00	50,000.00	-	
Unemployment Insurance	20,000.00	10,000.00	(10,000.00)	-50.00%
	<hr/>			
	\$ 1,675,000.00	\$ 1,711,000.00	\$ 36,000.00	2.15%



**\*\*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	5.15%
Other Expenses	75,000.00	75,000.00		
<b>Shade Tree Program</b>				
Other Expenses	60,000.00	85,000.00	25,000.00	41.67%
<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)	-22.22%
<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)	-2.33%
	\$ 2,225,000.00	\$ 2,305,000.00	\$ 80,000.00	3.60%

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



# Breakdown of Parks, Recreation & Other

	2021**	2022	<u>Change</u>	
<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		

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\$ 114,500.00	\$ 114,500.00	\$ -
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# Breakdown of Code Enforcement

	2021**	2022	<u>Change</u>	
<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		
	\$ 225,700.00	\$ 261,000.00	\$ 35,300.00	15.64%



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

# Breakdown of Utilities



	2021**	2022	Change	
<b>Utility Expenses and Bulk Purchases</b>				
Electricity	\$ 180,000.00	\$ 190,000.00	\$ 10,000.00	5.56%
Street Lighting	180,000.00	185,000.00	5,000.00	2.78%
Telephone and Telegraph	55,000.00	55,000.00		
Gasoline	65,000.00	80,000.00	15,000.00	23.08%
	\$ 480,000.00	\$ 510,000.00	\$ 30,000.00	6.25%

# Breakdown of Statutory Expenditures

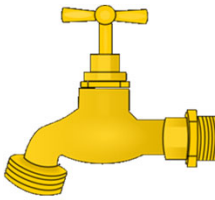


	2021**	2022	Change	
Length of Service Awards Program	\$ 6,000.00	\$ 6,000.00		
Maintenance of Free Public Library	260,000.00	260,000.00		
Social Security	261,000.00	275,000.00	\$ 14,000.00	5.36%
Defined Contribution Retirement Program	6,000.00	6,000.00		
Recycling Tax	10,000.00	10,000.00		
Public Employees Retirement System	323,000.00	316,700.00	(6,300.00)	-1.95%
Police and Firemen's Retirement System	911,105.00	902,742.00	(8,363.00)	-0.92%
	\$ 1,777,105.00	\$ 1,776,442.00	\$ (663.00)	-0.04%

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

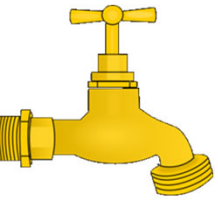


# Water / Sewer 2022 Budget : Revenues

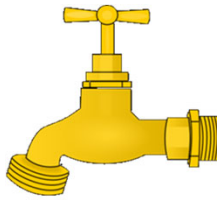


	2021	2022	<u>Dollar Change</u>	<u>% Change</u>
Fund Balance Anticipated	\$ 152,000	\$ 85,000	\$ (67,000)	-44.08%
Rents	4,990,000	4,800,000	(190,000)	-3.81%
Miscellaneous	18,000	18,000		
Deficit (General Budget)	250,000	250,000		
	<hr/>			
	\$ 5,410,000	\$ 5,153,000	\$ (257,000)	-4.75%





# 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%
NJIT 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%
	<hr/>			
	\$ 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%

County & School Allocation ~ 64.70%

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

**County  
Tax Share  
\$15.85**

**School Tax  
Share  
\$48.85**



2022 Budget  
City of Woodbury  
**Questions/Comments**

