

# City of Woodbury 2024 Budget

## GOVERNING BODY MEMBERS

*Kyle Miller, Mayor*  
*Donna Miller*  
*Jo Miller*  
*Norlyn Garlic*  
*Robert Johnson*

*William H. Fleming, Council Pres.*  
*Danielle Carter*  
*Frances Harwell*  
*Philip D. Hagerty*  
*Sam Ferraino*

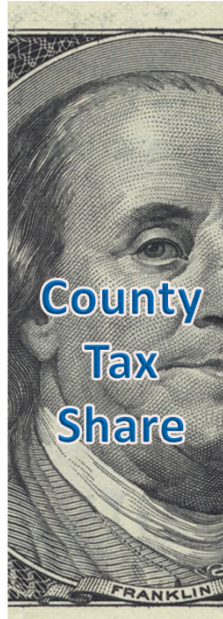
## OFFICIALS

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

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



# 2023 Adopted Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 37.00%

County & School Allocation – 63.00%

**Municipal &  
Library Tax Share  
\$37.00**

**County  
Tax Share  
\$14.61**

**School Tax  
Share  
\$48.39**



# 2024 Introduced Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 38.96%

County & School Allocation ~ 61.04%

**Municipal &  
Library Tax Share  
\$38.96**

**County  
Tax Share  
\$14.50**

**School Tax  
Share  
\$46.54**

# City of Woodbury 2024 (as introduced)

## Summary Information – Levy Cap Calculation

	<u>2024 Amount</u>	<u>2023 Amount</u>	<u>Change</u>
<b>NET VALUATION TAXABLE</b>	<b>\$ 628,489,865</b>	<b>\$ 631,488,369</b>	<b>\$ (2,998,504)</b>
<b>VALUE OF ONE PENNY</b>	<b>62,849</b>	<b>63,149</b>	<b>(300)</b>
<b>AMOUNT TO BE RAISED BY TAXES</b>			
<b>LOCAL</b>	<b>\$ 11,553,823</b>	<b>\$ 10,601,404</b>	<b>\$ 952,418</b>
<b>LIBRARY</b>	<b>284,501</b>	<b>251,040</b>	<b>33,461</b>
<b>TOTAL</b>	<b>11,838,324</b>	<b>10,852,444</b>	<b>985,880</b>
<b>MAXIMUM TAX LEVY PER STATE</b>	<b>10,838,988</b>	<b>10,016,832</b>	<b>822,156</b>
<b>TAX RATE</b>	<u><u>2024 Amount</u></u>	<u><u>2023 Amount</u></u>	<u><u>Change</u></u>
<b>LOCAL TAX RATE</b>	<u><u>\$ 1.838</u></u>	<u><u>\$ 1.678</u></u>	<u><u>\$ 0.160</u></u>
<b>LIBRARY TAX RATE</b>	<u><u>\$ 0.045</u></u>	<u><u>\$ 0.039</u></u>	<u><u>\$ 0.006</u></u>
<b>TOTAL LOCAL TAX RATE</b>	<u><u>\$ 1.883</u></u>	<u><u>\$ 1.717</u></u>	<u><u>\$ 0.166</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	\$10,601,404
Less: Prior Year Recycling Tax	10,000.00
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	\$10,591,404
Plus: 2% Cap increase	\$211,828
<b>Adjusted Tax Levy Prior to Exclusions</b>	<b>\$10,803,232</b>

#### Exclusions:

Allowable Health Insurance Cost Increase	\$ 86,632
Allowable Pension Obligations Increase	4,435
Allowable Capital Improvements Increase	20,000
Allowable Debt Service, Capital Leases and Debt Service	
Share of Cost Increases	338,748
Recycling Tax Appropriation	10,000

Add Total Exclusions	\$459,815
<b>Adjusted Tax Levy After Exclusions</b>	<b>\$11,263,047</b>

#### Additions:

New Ratables - Increase in Valuations (New Construction and Additions)	\$2,115,000
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$1.678
New Ratable Adjustment to Levy	\$35,490
Levy Cap Bank Applied	255,286

<b>Maximum Allowable Amount to be Raised by Taxation</b>	<b>\$11,553,823</b>
<b>Amount to be Raised by Taxation for Municipal Purposes</b>	<b>\$11,553,823</b>
<b>Amount to be Raised by Taxation for Municipal Purposes Under Cap</b>	<b>(\$0)</b>

2024  
Budget  
Levy  
Cap  
Calculation  
(introduced)

# 2024 Budget (as introduced)

## Summary Information – “1977 CAP” Calculation

	2023 Amount		2024 Amount	
Prior Year CAP Base Appropriations		\$ 12,122,642		\$ 12,649,767
2021 CAP Bank	\$ 205,621			
2022 CAP Bank	114,704		\$ 114,704	
2023 CAP Bank			121,226	
		320,325		235,930
Added Assessments		61,051		35,490
2.5% CAP (per LFB)	303,066		316,244	
1.0% CAP per COLA Ordinance	121,226		126,498	
		424,292		442,742
		\$ 12,928,311		\$ 13,363,929
Total Available - Appropriation		\$ 12,928,311		\$ 13,363,929
Total Appropriated		12,546,721		13,251,346
UNDER CAP		\$ 381,590		\$ 112,583

# Budget – Fund Balance History

## Fund Balance Utilized

<b>Current Fund</b>		<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>
<b>Balance Available</b>	\$	1,143,361	\$ 2,242,770	\$ 2,619,066	\$ 3,115,348	\$3,526,866
<b>Less: Utilized</b>	\$	690,000	\$ 974,000	\$ 974,000	\$ 974,000	\$ 974,000
<b>Balance Remaining</b>	\$	453,361	\$ 1,268,770	\$ 1,645,066	\$ 2,141,348	\$2,552,866
<b>Percent Used</b>		60.35%	43.43%	37.19%	31.26%	27.62%

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>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>
<b>Balance Available</b>	<b>\$ 939,005</b>	<b>\$ 237,070</b>	<b>\$ 85,070</b>	<b>\$ 710,606</b>	<b>\$ 865,797</b>
<b>Less: Utilized CF</b>	<b>\$ 190,000</b>				
<b>Less: Utilized</b>	<b>\$ 554,934</b>	<b>\$ 152,000</b>	<b>\$ 85,000</b>	<b>\$ 150,000</b>	<b>\$ 300,000</b>
<b>Balance Remaining</b>	<b>\$ 194,071</b>	<b>\$ 85,070</b>	<b>\$ 70</b>	<b>\$ 560,606</b>	<b>\$ 565,797</b>
<b>Percent Used</b>	<b>59.10%</b>	<b>64.12%</b>	<b>99.92%</b>	<b>21.11%</b>	<b>34.65%</b>

Fund balance impacted by:

Rate Changes

Cancellation of Unspent Appropriations

Miscellaneous Revenues not anticipated

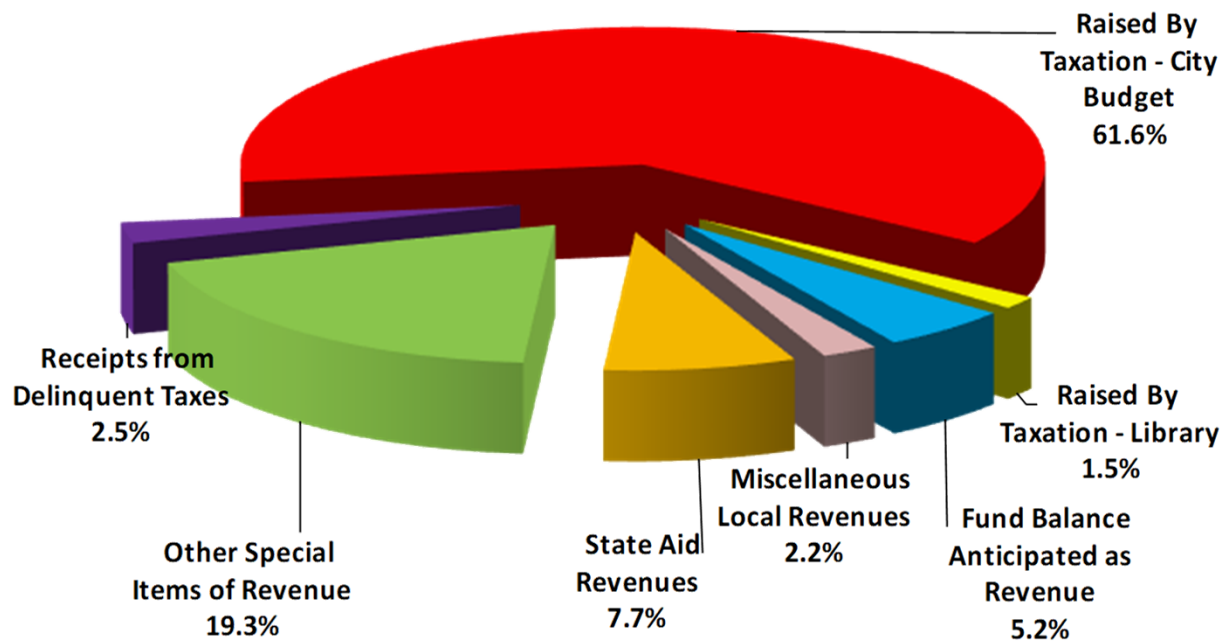


### 2024 Budget Revenues

### Amount

### Percent

Fund Balance Anticipated as Revenue	\$974,000	5.2%
Miscellaneous Local Revenues	420,050	2.2%
State Aid Revenues	1,449,277	7.7%
Other Special Items of Revenue	3,616,789	19.3%
Receipts from Delinquent Taxes	460,000	2.5%
Raised By Taxation - City Budget	11,553,823	61.6%
Raised By Taxation - Library	284,501	1.5%
Total Revenues	<u>\$18,758,440</u>	<u>100%</u>



Budget  
Revenues  
(as  
Introduced)

# Analysis of 2024 Budget (as introduced)

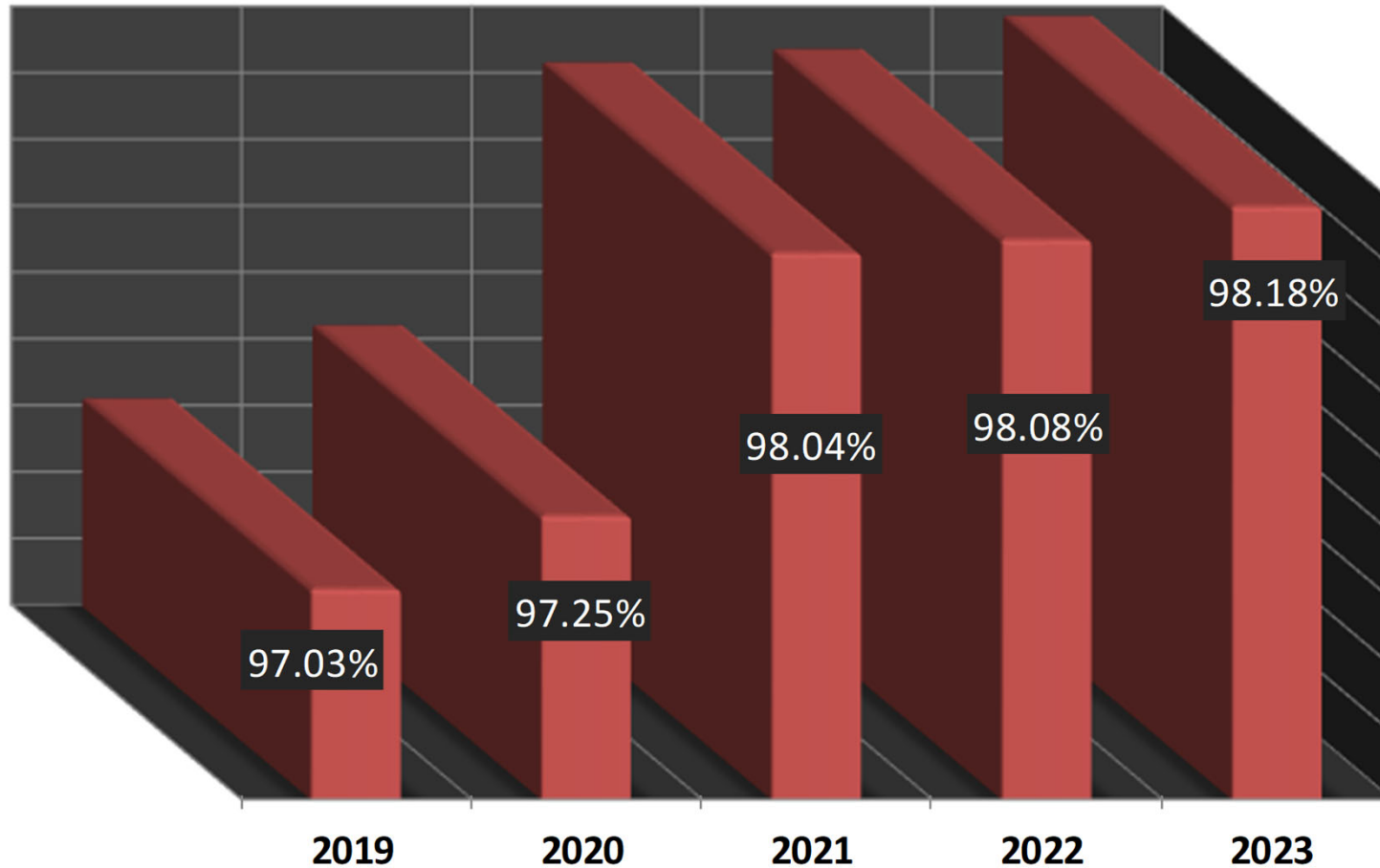
## Comparison of Budget Revenues

<u>Revenues</u>	<u>2023 Amount</u>	<u>2024 Amount</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<b>Fund Balance Anticipated as Revenue</b>	\$974,000	\$974,000	\$0	0.00%
<b>Miscellaneous Local Revenues</b>	371,550	420,050	48,500	13.05%
<b>State Aid Revenues</b>	1,591,517	1,449,277	(142,240)	-8.94%
<b>Other Special Items of Revenue</b>	2,591,892	3,616,789	1,024,897	39.54%
<b>Receipts from Delinquent Taxes</b>	500,000	460,000	(40,000)	-8.00%
<b>Taxation to Support Library</b>	251,040	284,501	33,461	13.33%
<b>Taxation to Support Local Budget</b>	10,601,404	11,553,823	952,418	8.98%
<b>Total Revenues</b>	<b>\$16,881,403</b>	<b>\$18,758,440</b>	<b>\$1,877,036</b>	<b>11.12%</b>

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

<b><u>Revenues</u></b>	<b><u>2020 Amount</u></b>	<b><u>2021 Amount</u></b>	<b><u>2022 Amount</u></b>	<b><u>2023 Amount</u></b>	<b><u>2024 Amount</u></b>
<b>Fund Balance Anticipated</b>	\$690,000	\$974,000	\$974,000	\$974,000	\$974,000
<b>Miscellaneous Local Revenues</b>	699,050	478,150	412,050	371,550	420,050
<b>State Aid Revenues</b>	1,432,199	1,432,199	1,506,908	1,442,099	1,449,277
<b>Other Special Items of Revenue</b>	1,752,886	1,534,222	1,576,225	2,356,309	3,616,789
<b>Receipts from Delinquent Taxes</b>	700,000	700,000	500,000	500,000	460,000
<b>Taxation to Support Library</b>	210,467	205,018	222,819	251,040	284,501
<b>Taxation to Support Local Budget</b>	9,384,248	9,489,608	10,016,832	10,750,822	11,553,823
<b>Total Revenues</b>	<b>\$ 14,868,850</b>	<b>\$ 14,813,197</b>	<b>\$ 15,208,834</b>	<b>\$ 16,645,820</b>	<b>\$ 18,758,440</b>

# Percentage of Tax Collections



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2023	98.18%
2022	98.08%
2021	98.04%
2020	97.25%
2019	97.03%

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### 2024 Budget Appropriations

General Operations  
Statutory Expenditures/Deferred Charges  
Capital Improvements  
Debt Service-Municipal  
Reserve for Uncollected Taxes

### Amount

\$14,015,941  
1,976,067  
75,000  
1,841,021  
850,411

### Percent

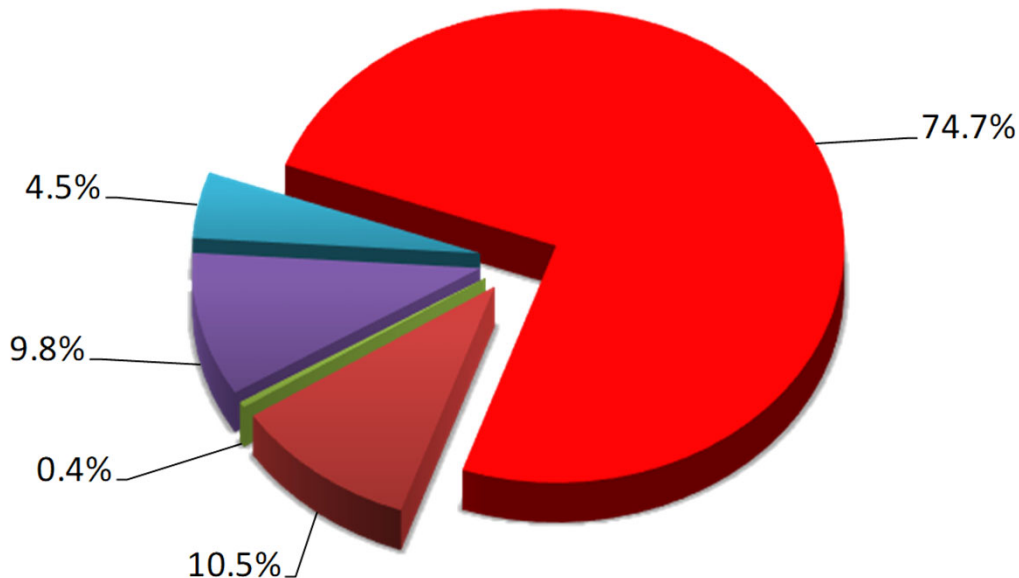
74.7%  
10.5%  
0.4%  
9.8%  
4.5%

Total Appropriations

\$18,758,440

100%

## Budget Appropriations (as Introduced)

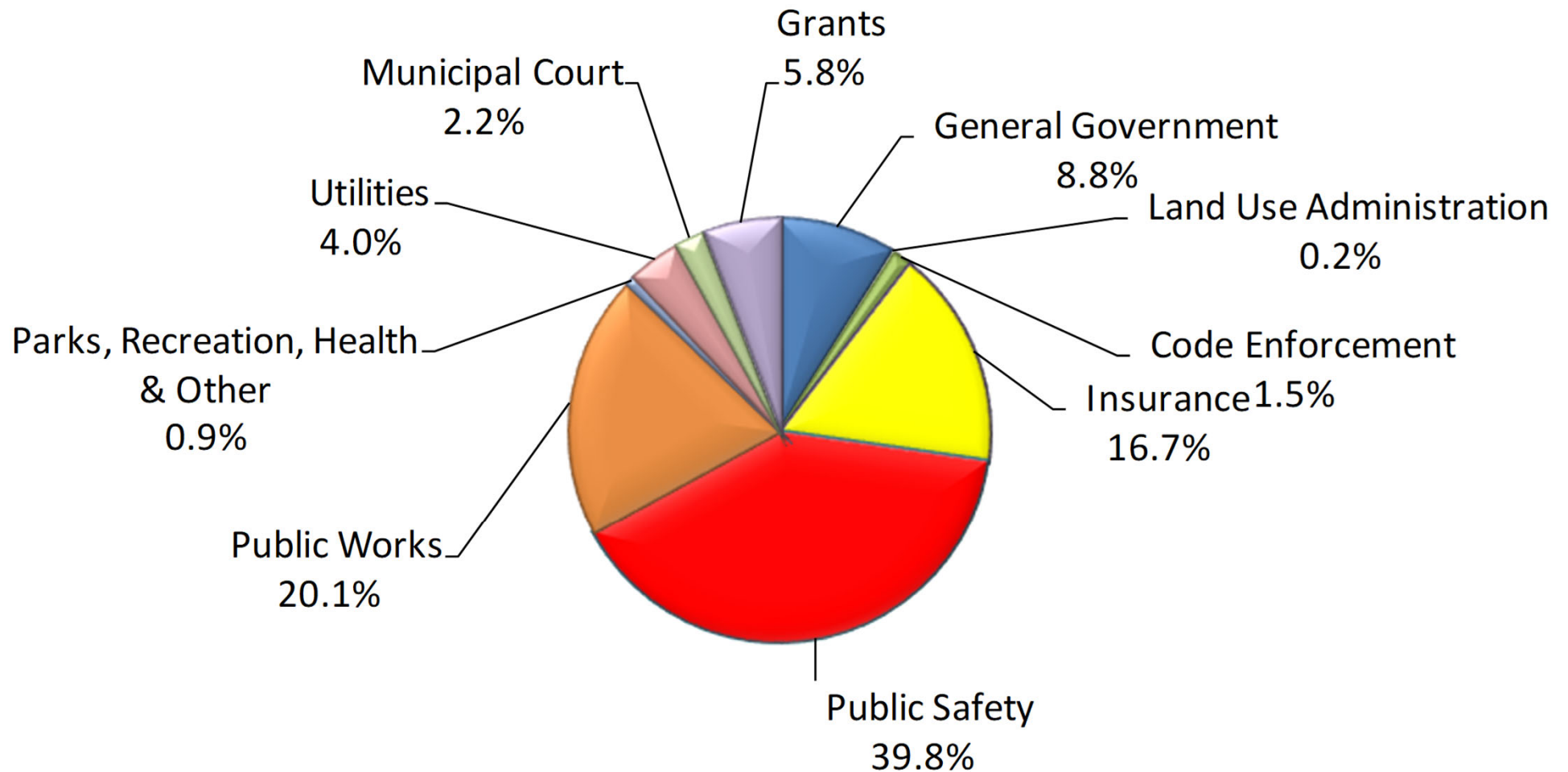


- General Operations
- Statutory Expenditures/Deferred Charges
- Capital Improvements
- Debt Service-Municipal
- Reserve for Uncollected Taxes

# Analysis of General Operations

	<u>Amount</u>	<u>Percent</u>
General Government	\$ 1,239,500	8.8%
Land Use Administration	27,000	0.2%
Code Enforcement	214,500	1.5%
Insurance	2,339,102	16.7%
Public Safety	5,582,785	39.8%
Public Works	2,812,000	20.1%
Parks, Recreation, Health & Other	120,500	0.9%
Utilities	555,000	4.0%
Municipal Court	310,000	2.2%
Grants	815,554	5.8%
	<hr/>	<hr/>
Total Operating Appropriations	<u><u>\$14,015,941</u></u>	<u><u>100%</u></u>

# Analysis of General Operations



# Comparison of Budget Appropriations

<u>Budget Appropriations</u>	<u>2023** Amount</u>	<u>2024 Amount</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<b>General Operations:</b>				
General Government	\$ 1,173,600	\$ 1,239,500	\$ 65,900	5.62%
Land Use Administration	27,000	27,000	0	0.00%
Code Enforcement	193,500	214,500	21,000	10.85%
Insurance	2,103,460	2,339,102	235,642	11.20%
Public Safety	5,051,640	5,582,785	531,144	10.51%
Public Works	2,528,500	2,812,000	283,500	11.21%
Parks, Recreation, Health & Other	134,500	120,500	(14,000)	-10.41%
Utilities	525,000	555,000	30,000	5.71%
Municipal Court	297,400	310,000	12,600.00	4.24%
Grants	368,462	815,554	447,092	121.34%
 Statutory Expenditures	 1,916,735	 1,976,067	 59,332	 3.10%
Capital Improvements	55,000	75,000	20,000	36.36%
Debt Service-Municipal	1,524,113	1,841,021	316,908	20.79%
Reserve for Uncollected Taxes	982,493	850,411	(132,082)	-13.44%
 <b>Total Appropriations</b>	 <b>\$ 16,881,403</b>	 <b>\$ 18,758,440</b>	 <b>\$ 1,877,036</b>	 <b>11.12%</b>

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



# Breakdown of General Government



	2023**	2024	<u>Change</u>	
<b>General Administration</b>				
Salaries and Wages	\$ 265,200.00	\$ 274,500.00	\$ 9,300.00	3.51%
Other Expenses	50,000.00	50,000.00		
<b>Governing Body</b>				
Salaries and Wages	29,300.00	30,000.00	700.00	2.39%
Other Expenses	2,000.00	2,000.00		
<b>Economic Development</b>				
Other Expenses	5,000.00	10,000.00	5,000.00	100.00%
<b>Municipal Clerk</b>				
Salaries and Wages	61,700.00	71,600.00	9,900.00	16.05%
Other Expenses	21,000.00	21,000.00		
<b>Registrar of Vital Statistics</b>				
Salaries and Wages	28,100.00	46,500.00	18,400.00	65.48%
Other Expenses	3,000.00	3,000.00		
<b>Elections</b>				
Other Expenses	25,000.00	25,000.00		

(Cont'd)

\*\* *Final Budget After Transfers*

# Breakdown of General Government



	2023**	2024	<u>Change</u>	
<b>Financial Administration</b>				
Salaries and Wages	\$ 128,300.00	\$ 125,000.00	\$ (3,300.00)	-2.57%
Other Expenses	50,000.00	65,000.00	15,000.00	30.00%
<b>Audit Services</b>	65,000.00	70,000.00	5,000.00	7.69%
<b>Information Technology</b>				
Other Expenses	100,000.00	130,000.00	30,000.00	30.00%
<b>Collection of Taxes</b>				
Salaries and Wages	76,000.00	77,900.00	1,900.00	2.50%
Other Expenses	19,000.00	18,000.00	(1,000.00)	-5.26%
<b>Legal Services and Costs</b>				
Other Expenses	130,000.00	110,000.00	(20,000.00)	-15.38%
<b>Engineering Services</b>				
Other Expenses	115,000.00	110,000.00	(5,000.00)	-4.35%
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	\$ 1,173,600.00	\$ 1,239,500.00	\$ 65,900.00	5.62%
		S&W	36,900.00	
		OE	29,000.00	

\* final budget After transfers

# Breakdown of Land Administration

## Land Use Administration

Planning Board

Other Expenses

Housing/Zoning (Shared)

**2023\*\***

**2024**

**Change**

\$	17,000.00	\$	17,000.00
	10,000.00		10,000.00

\$	27,000.00	\$	27,000.00	\$	-
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# Breakdown of Insurance



**2023\*\***

**2024**

**Change**

## Insurance

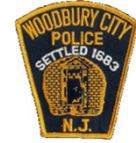
General Liability	\$ 162,717.10	\$ 228,000.00	\$ 65,282.90	40.12%
Other Insurance Premiums	107.50	1,000.00	892.50	830.23%
Workers Compensation	281,218.00	302,500.00	21,282.00	7.57%
Employee Group Health	1,604,300.00	1,747,602.00	143,302.00	8.93%
Health Benefits Waiver	45,117.00	50,000.00	4,883.00	10.82%
Unemployment Insurance	10,000.00	10,000.00		

\$ 2,103,459.60	\$ 2,339,102.00	\$ 235,642.40	11.20%
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**\*\*Final Budget After Transfers**



# Breakdown of Public Safety



	2023**	2024	<u>Change</u>	
<b>Public Safety</b>				
<b>Police</b>				
Salaries and Wages	\$ 3,910,140.40	\$ 4,221,700.00	\$ 311,559.60	7.97%
Other Expenses	308,000.00	444,934.77	136,934.77	44.46%
Other Expenses - Vehicle Purchase	145,000.00	200,000.00	55,000.00	37.93%
<b>Office of Emergency Management</b>				
Salaries and Wages	10,800.00	11,500.00	700.00	6.48%
Other Expenses	20,000.00	20,000.00		
<b>Fire</b>				
Salaries and Wages	558,500.00	585,000.00	26,500.00	4.74%
Other Expenses	74,000.00	74,000.00		
<b>JIF Safety Budget</b>				
Salaries and Wages	8,400.00	8,600.00	200.00	2.38%
Other Expenses	11,800.00	12,050.00	250.00	2.12%
<b>Property Maintenance</b>				
Other Expenses	5,000.00	5,000.00		
	\$ 5,051,640.40	\$ 5,582,784.77	\$ 531,144.37	10.51%

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





# Breakdown of Public Works



<b>Public Works</b>	<b>2023**</b>	<b>2024</b>	<b><u>Change</u></b>	
<b>Streets and Roads and Maintenance</b>				
Salaries and Wages	\$ 1,545,500.00	\$ 1,732,000.00	\$ 186,500.00	12.07%
Other Expenses	98,000.00	110,000.00	12,000.00	12.24%
<b>Shade Tree Program</b>				
Other Expenses	87,500.00	95,000.00	7,500.00	8.57%
<b>Solid Waste Collection</b>				
Other Expenses	398,000.00	425,000.00	27,000.00	6.78%
<b>Recycling</b>				
Other Expenses	43,500.00	70,000.00	26,500.00	60.92%
<b>Public Building and Grounds</b>				
Other Expenses	119,000.00	130,000.00	11,000.00	9.24%
<b>Fleet Maintenance</b>				
Other Expenses	237,000.00	250,000.00	13,000.00	5.49%
	\$ 2,528,500.00	\$ 2,812,000.00	\$ 283,500.00	11.21%

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

# Breakdown of Parks, Recreation & Other

	2023**	2024	<u>Change</u>	
<b>Recreation</b>				
Other Expenses	\$ 30,000.00	\$ 30,000.00		
<b>Parks</b>				
Other Expenses	63,000.00	70,000.00	\$ 7,000.00	11.11%
<b>Celebration of Public Events</b>				
Other Expenses	8,000.00	10,000.00	2,000.00	25.00%
<b>Senior Citizen Transportation</b>				
Salaries and Wages	33,000.00	10,000.00	(23,000.00)	-69.70%
<b>Public Health Service (Board of Health)</b>				
Salaries and Wages	500.00	500.00		
	<hr/>			
	\$ 134,500.00	\$ 120,500.00	\$ (14,000.00)	-10.41%



# Breakdown of Code Enforcement

	2023**	2024	<u>Change</u>	
<b>Housing Inspection</b>				
Salaries and Wages	\$ 78,500.00	\$ 99,500.00	\$ 21,000.00	26.75%
Other Expenses	5,000.00	5,000.00		
<b>Joint Construction Code Office</b>				
Other Expenses	110,000.00	110,000.00		
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	\$ 193,500.00	\$ 214,500.00	\$ 21,000.00	10.85%



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

# Breakdown of Utilities



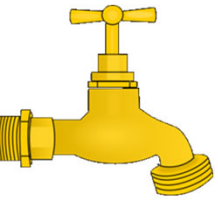
	2023**	2024	<u>Change</u>	
<b>Utility Expenses and Bulk Purchases</b>				
Electricity	\$ 162,000.00	\$ 180,000.00	\$ 18,000.00	11.11%
Street Lighting	210,000.00	215,000.00	5,000.00	2.38%
Telephone and Telegraph	50,000.00	50,000.00		
Gasoline	103,000.00	110,000.00	7,000.00	6.80%
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	\$ 525,000.00	\$ 555,000.00	\$ 30,000.00	5.71%
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# Breakdown of Statutory Expenditures

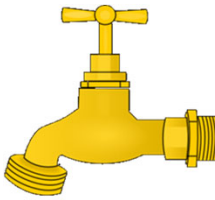


	2023**	2024	<u>Change</u>	
Length of Service Awards Program	\$ 6,000.00	\$ 6,000.00		
Maintenance of Free Public Library	260,000.00	284,501.15	\$ 24,501.15	9.42%
Social Security	305,000.00	317,200.00	12,200.00	4.00%
Defined Contribution Retirement Program	3,000.00	3,500.00	500.00	16.67%
Recycling Tax	10,000.00	10,000.00		
Public Employees Retirement System	324,126.00	321,649.60	(2,476.40)	-0.76%
Police and Firemen's Retirement System	1,008,609.00	1,033,216.00	24,607.00	2.44%
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	\$ 1,916,735.00	\$ 1,976,066.75	\$ 59,331.75	3.10%
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**\*\*Final Budget After Transfers**



# Water / Sewer 2024 Budget : Revenues

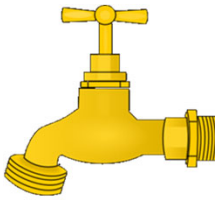


	2023**	2024	<u>Dollar Change</u>	<u>% Change</u>
Fund Balance Anticipated	\$ 150,000	\$ 300,000	\$ 150,000	100.00%
Rents	5,370,000	5,530,000	160,000	2.98%
Capital Surplus		20,500	20,500	
Miscellaneous	20,000	40,000	20,000	100.00%
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	\$ 5,540,000	\$ 5,890,500	\$ 350,500	6.33%





# Water / Sewer 2024 Budget : Appropriations



	2023**	2024	<u>Change</u>	
Salaries and Wages	\$ 749,271	\$ 815,500	\$ 66,229	8.84%
Other Expenses	2,000,000	1,800,000	(200,000)	-10.00%
Gloucester County Utilities Authority (GCUA)	1,440,418	1,683,734	243,316	16.89%
Capital Improvements:				
Capital Improvement Fund/Outlay	49,671.39	151,250	101,579	204.50%
Debt Service:				
Payment of Bond Principal	425,000	580,000	155,000	36.47%
Interest on Bonds/Notes	337,000	388,000	51,000	15.13%
NJGIT Infrastructure Loan	330,103	333,103	3,000	0.91%
Deferred Charges & Statutory Expenditures				
Deferred Charge - PY Appropriation	70,436		(70,436)	
Public Employees Retirement System	81,000	80,412	(588)	-0.73%
Social Security System	57,100	58,500	1,400	2.45%
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	\$ 5,540,000	\$ 5,890,500	\$ 350,500	6.33%

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



# 2024 Introduced Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 38.96%

County & School Allocation ~ 61.04%

**Municipal &  
Library Tax Share  
\$38.96**

**County  
Tax Share  
\$14.50**

**School Tax  
Share  
\$46.54**



2024 Budget  
City of Woodbury  
**Questions/Comments**

