

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%

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

County & School Allocation – 63.00%

**County
Tax Share**
\$14.61

**School Tax
Share**
\$48.39

2024 Introduced Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 38.96%

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

County & School Allocation ~ 61.04%

**County
Tax Share**
\$14.50

**School Tax
Share**
\$46.54

City of Woodbury 2024 (as introduced)

Summary Information – Levy Cap Calculation

2024 Amount 2023 Amount Change

NET VALUATION TAXABLE **\$ 628,489,865** **\$ 631,488,369** **\$ (2,998,504)**

VALUE OF ONE PENNY **62,849** **63,149** **(300)**

AMOUNT TO BE RAISED BY TAXES

LOCAL	\$ 11,553,823	\$ 10,601,404	\$ 952,418
LIBRARY	284,501	251,040	33,461
TOTAL	11,838,324	10,852,444	985,880

MAXIMUM TAX LEVY PER STATE **10,838,988** **10,016,832** **822,156**

TAX RATE 2024 Amount 2023 Amount Change

LOCAL TAX RATE **\$ 1.838** **\$ 1.678** **\$ 0.160**

LIBRARY TAX RATE **\$ 0.045** **\$ 0.039** **\$ 0.006**

TOTAL LOCAL TAX RATE **\$ 1.883** **\$ 1.717** **\$ 0.166**

2024 Budget Levy Cap Calculation (introduced)

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
	\$10,803,232

Adjusted Tax Levy Prior to Exclusions

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	338,748
Share of Cost Increases	10,000
Recycling Tax Appropriation	
Add Total Exclusions	\$459,815
	\$11,263,047

Adjusted Tax Levy After Exclusions

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

Maximum Allowable Amount to be Raised by Taxation

Amount to be Raised by Taxation for Municipal Purposes

Amount to be Raised by Taxation for Municipal Purposes Under Cap

\$11,553,823
\$11,553,823
(\$0)

2024 Budget (as introduced)

Summary Information – “1977 CAP” Calculation

Prior Year CAP Base Appropriations
2021 CAP Bank
2022 CAP Bank
2023 CAP Bank

Added Assessments
2.5% CAP (per LFB)
1.0% CAP per COLA Ordinance

Total Available - Appropriation
Total Appropriated

UNDER CAP

	2023 Amount	2024 Amount
Prior Year CAP Base Appropriations	\$ 12,122,642	\$ 12,649,767
2021 CAP Bank	\$ 205,621	\$ 114,704
2022 CAP Bank	114,704	121,226
2023 CAP Bank	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
	<u>\$ 12,928,311</u>	<u>\$ 13,363,929</u>
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

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

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

Fund balance impacted by:

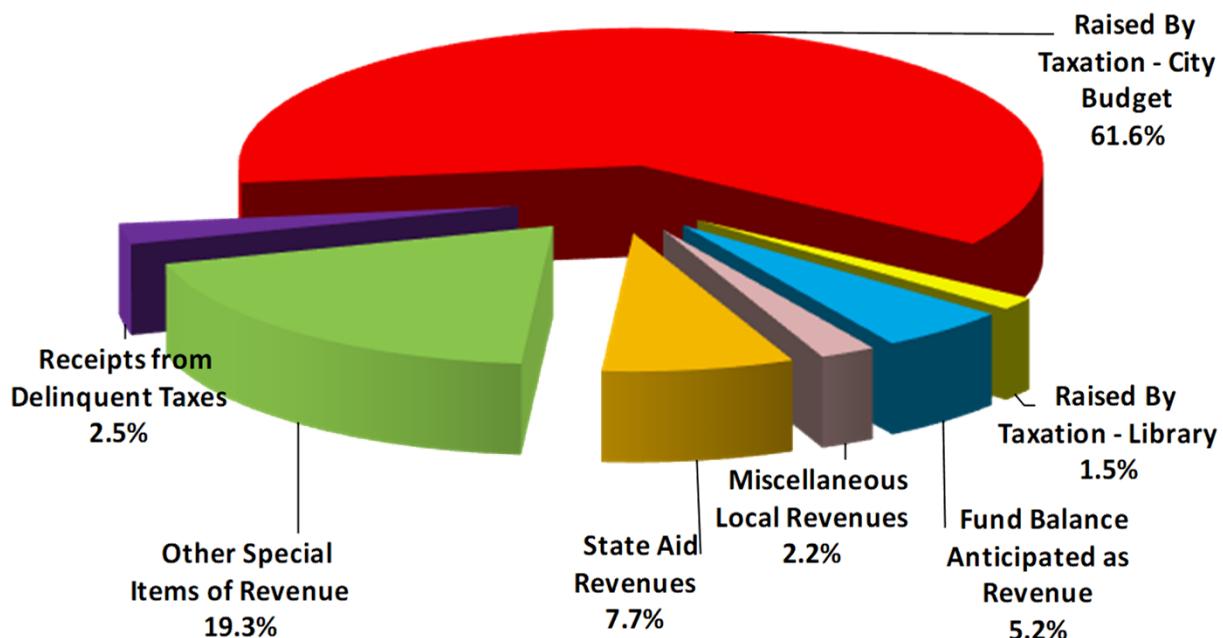
Rate Changes

Miscellaneous Revenues not anticipated

Cancellation of Unspent Appropriations

2024 Budget Revenues

	<u>Amount</u>	<u>Percent</u>
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	\$18,758,440	100%



**Budget
Revenues
(as
Introduced)**

Analysis of 2024 Budget (as introduced)

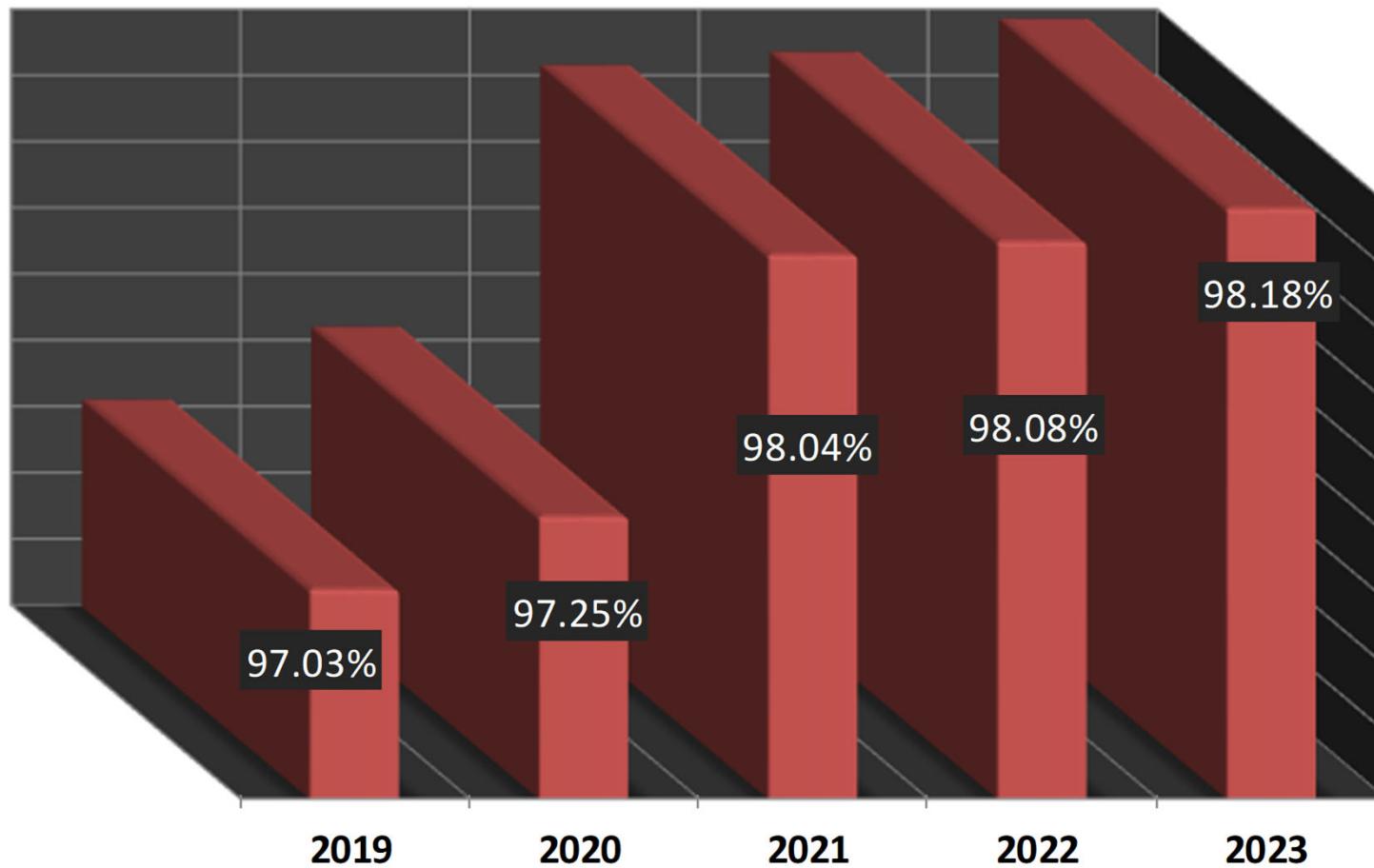
Comparison of Budget Revenues

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

Comparison of Budget Revenues – Five (5) Year History

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

Percentage of Tax Collections

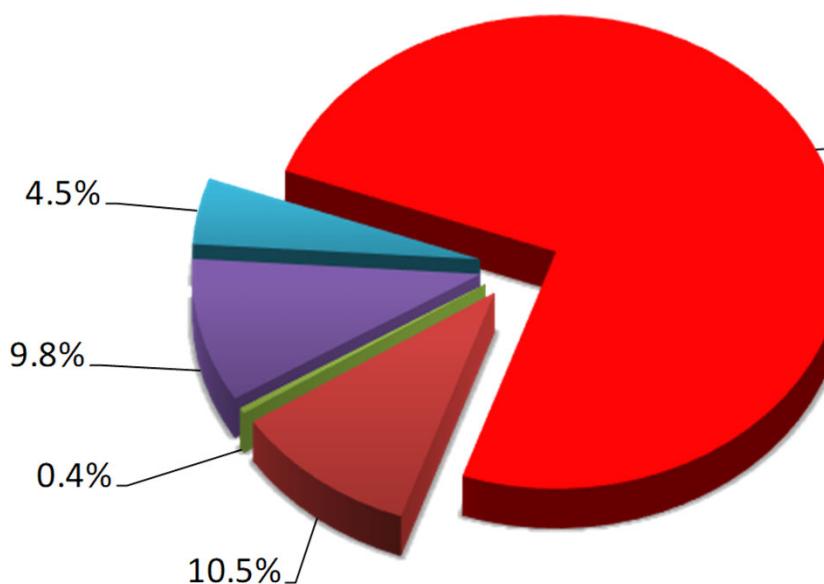


2023	98.18%
2022	98.08%
2021	98.04%
2020	97.25%
2019	97.03%

Budget Appropriations (as Introduced)

2024 Budget Appropriations

	<u>Amount</u>	<u>Percent</u>
General Operations	\$14,015,941	74.7%
Statutory Expenditures/Deferred Charges	1,976,067	10.5%
Capital Improvements	75,000	0.4%
Debt Service-Municipal	1,841,021	9.8%
Reserve for Uncollected Taxes	850,411	4.5%
Total Appropriations	<u>\$18,758,440</u>	<u>100%</u>

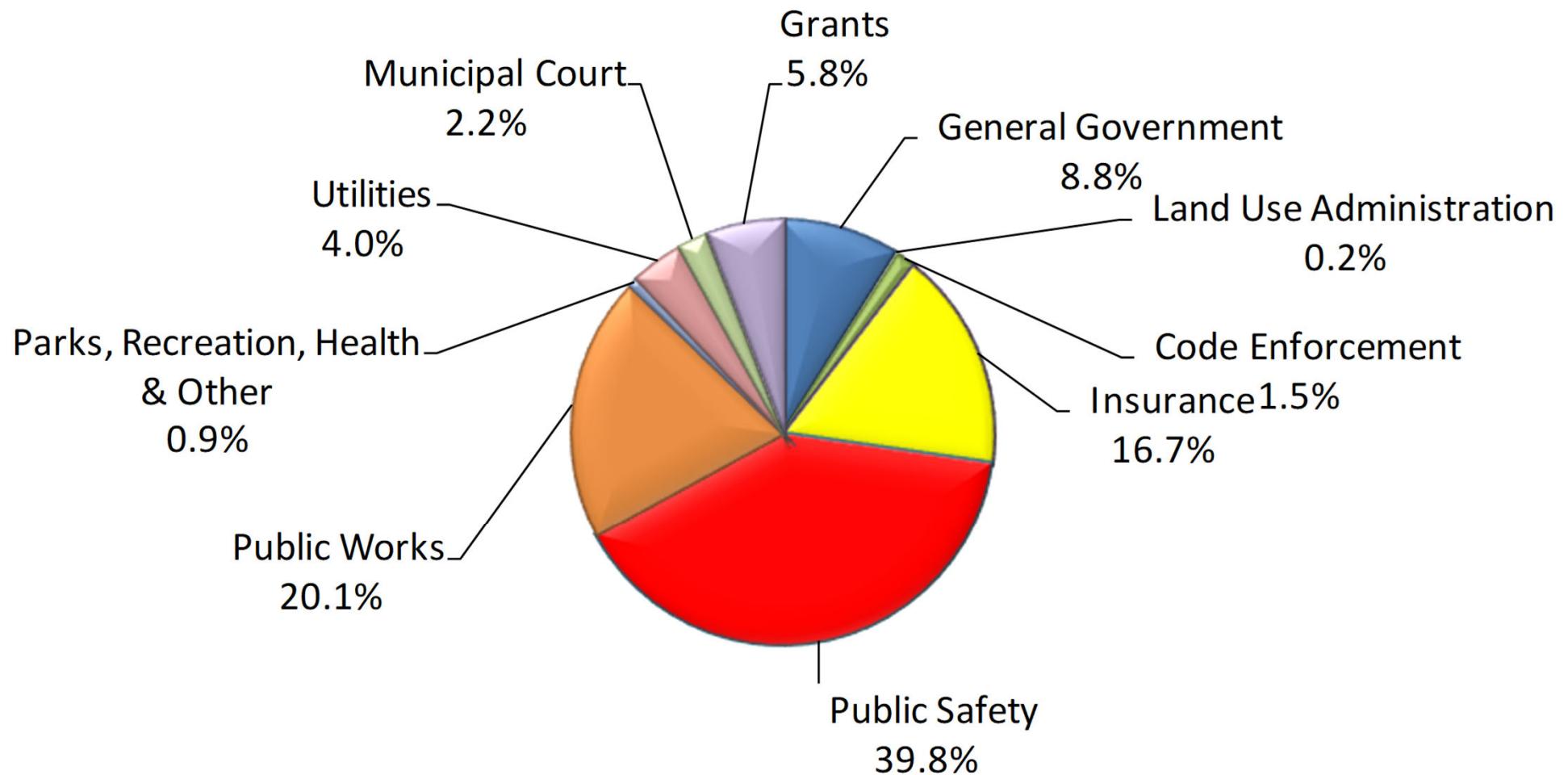


- General Operations
- Statutory Expenditures/Deferred Charges
- Capital Improvements
- Debt Service-Municipal
- Reserve for Uncollected Taxes

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%
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**</u> <u>Amount</u>	<u>2024</u> <u>Amount</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
General Operations:				
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%
Total Appropriations	\$ 16,881,403	\$ 18,758,440	\$ 1,877,036	11.12%

** Final Budget After Transfers

Breakdown of General Government



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

(Cont'd)

**Final Budget After Transfers

Breakdown of General Government



	2023**	2024	<u>Change</u>
Financial Administration			
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%
Audit Services	65,000.00	70,000.00	5,000.00 7.69%
Information Technology			
Other Expenses	100,000.00	130,000.00	30,000.00 30.00%
Collection of Taxes			
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%
Legal Services and Costs			
Other Expenses	130,000.00	110,000.00	(20,000.00) -15.38%
Engineering Services			
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%
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		S&W	36,900.00
		OE	29,000.00

* Final Budget After Transfers

Breakdown of Land Administration

	2023**	2024	<u>Change</u>
Land Use Administration			
Planning Board			
Other Expenses	\$ 17,000.00	\$ 17,000.00	
Housing/Zoning (Shared)	10,000.00	10,000.00	
	\$ 27,000.00	\$ 27,000.00	\$ -



Breakdown of Insurance



	2023**	2024	<u>Change</u>
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%

**Final Budget After Transfers



Breakdown of Public Safety



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

**Final Budget After Transfers



Breakdown of Public Works



Public Works	2023**	2024	<u>Change</u>
Streets and Roads and Maintenance			
Salaries and Wages	\$ 1,545,500.00	\$ 1,732,000.00	\$ 186,500.00
Other Expenses	98,000.00	110,000.00	12,000.00
Shade Tree Program			
Other Expenses	87,500.00	95,000.00	7,500.00
Solid Waste Collection			
Other Expenses	398,000.00	425,000.00	27,000.00
Recycling			
Other Expenses	43,500.00	70,000.00	26,500.00
Public Building and Grounds			
Other Expenses	119,000.00	130,000.00	11,000.00
Fleet Maintenance			
Other Expenses	237,000.00	250,000.00	13,000.00
	\$ 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>	
Recreation				
Other Expenses	\$ 30,000.00	\$ 30,000.00		
Parks				
Other Expenses	63,000.00	70,000.00	\$ 7,000.00	11.11%
Celebration of Public Events				
Other Expenses	8,000.00	10,000.00	2,000.00	25.00%
Senior Citizen Transportation				
Salaries and Wages	33,000.00	10,000.00	(23,000.00)	-69.70%
Public Health Service (Board of Health)				
Salaries and Wages	500.00	500.00		
	\$ 134,500.00	\$ 120,500.00	\$ (14,000.00)	-10.41%



Breakdown of Code Enforcement

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

**Final Budget After Transfers

Breakdown of Utilities



Utility Expenses and Bulk Purchases

	2023**	2024	Change
Electricity	\$ 162,000.00	\$ 180,000.00	\$ 18,000.00
Street Lighting	210,000.00	215,000.00	5,000.00
Telephone and Telegraph	50,000.00	50,000.00	
Gasoline	103,000.00	110,000.00	7,000.00
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	\$ 525,000.00	\$ 555,000.00	\$ 30,000.00
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			5.71%

Breakdown of Statutory Expenditures



	2023**	2024	Change
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
Social Security	305,000.00	317,200.00	12,200.00
Defined Contribution Retirement Program	3,000.00	3,500.00	500.00
Recycling Tax	10,000.00	10,000.00	
Public Employees Retirement System	324,126.00	321,649.60	(2,476.40)
Police and Firemen's Retirement System	1,008,609.00	1,033,216.00	24,607.00
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	\$ 1,916,735.00	\$ 1,976,066.75	\$ 59,331.75
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			3.10%

**Final Budget After Transfers



Water / Sewer 2024 Budget :

Revenues



	2023**	2024	Dollar Change	% Change
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%
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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%
NJEIT 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%

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

County & School Allocation ~ 61.04%

**County
Tax Share**
\$14.50

**School Tax
Share**
\$46.54

2024 Budget
City of Woodbury

Questions/Comments

