

# City of Woodbury 2025 Budget

## GOVERNING BODY MEMBERS

*Kyle Miller, Mayor*

*Donna Miller*

*Jo Miller*

*Norlyn Garlic*

*Sam Ferraino*

*William H. Fleming, Council Pres.*

*Danielle Carter*

*Frances Harwell*

*Robert Johnson*

*Ryan Lange*

## OFFICIALS

*John Leech*

*Robert Law*

*Cassidy L. Swanson*

*Michael D. Cesaro*

*Timothy D. Scaffidi*

*City Administrator*

*Chief Financial Officer*

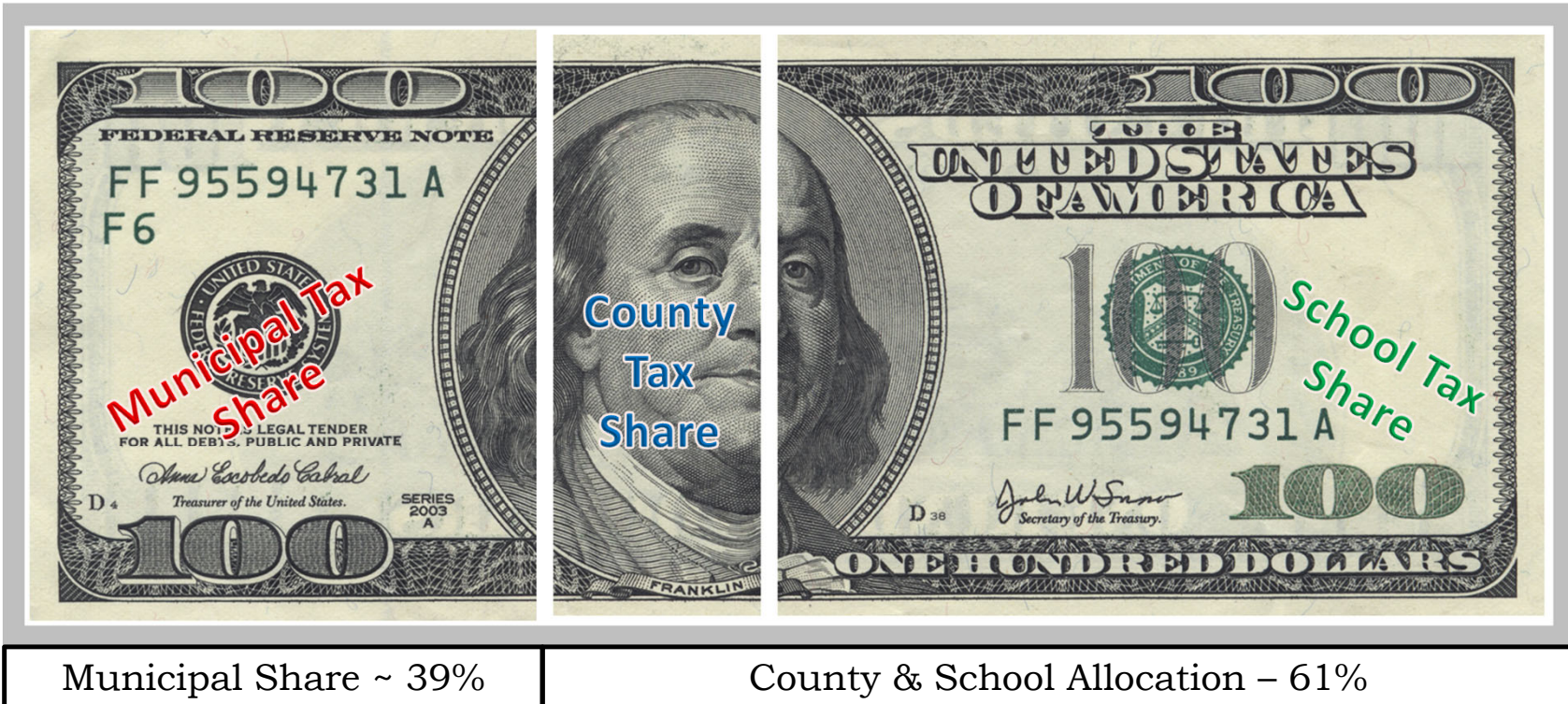
*City Clerk*

*City Auditor*

*City Solicitor*



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



**Municipal &  
Library Tax Share  
\$39.05**

**County  
Tax Share  
\$14.22**

**School Tax  
Share  
\$46.73**



# 2025 Introduced Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 40%

County & School Allocation ~ 60%

**Municipal &  
Library Tax Share  
\$40.39**

**County  
Tax Share  
\$14.26**

**School Tax  
Share  
\$45.34**

# City of Woodbury 2025 (as introduced)

## Summary Information – Levy Cap Calculation

	<u>2025 Amount</u>	<u>2024 Amount</u>	<u>Change</u>
<b>NET VALUATION TAXABLE</b>	<b>\$ 628,080,865</b>	<b>\$ 628,489,865</b>	<b>\$ (409,000)</b>
<b>VALUE OF ONE PENNY</b>	<b>62,808</b>	<b>62,849</b>	<b>(41)</b>
<b>AMOUNT TO BE RAISED BY TAXES</b>			
<b>LOCAL</b>	<b>\$ 12,065,565</b>	<b>\$ 11,528,103</b>	<b>\$ 537,463</b>
<b>LIBRARY</b>	<b>311,658</b>	<b>284,501</b>	<b>27,157</b>
<b>TOTAL</b>	<b>12,377,223</b>	<b>11,812,604</b>	<b>564,619</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><b>2025 Amount</b></u>	<u><b>2024 Amount</b></u>	<u><b>Change</b></u>
<b>LOCAL TAX RATE</b>	<u><b>\$ 1.921</b></u>	<u><b>\$ 1.834</b></u>	<u><b>\$ 0.087</b></u>
<b>LIBRARY TAX RATE</b>	<u><b>\$ 0.050</b></u>	<u><b>\$ 0.045</b></u>	<u><b>\$ 0.005</b></u>
<b>TOTAL LOCAL TAX RATE</b>	<u><b>\$ 1.971</b></u>	<u><b>\$ 1.879</b></u>	<u><b>\$ 0.092</b></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	\$11,528,103
Less: Prior Year Recycling Tax	10,000.00
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	\$11,518,103
Plus: 2% Cap increase	\$230,362
<b>Adjusted Tax Levy Prior to Exclusions</b>	<b>\$11,748,465</b>

#### Exclusions:

Allowable Pension Obligations Increase	205,598
Recycling Tax Appropriation	10,000
Current Year Deferred Charges: Emergencies	58,109

Add Total Exclusions	\$273,707
<b>Adjusted Tax Levy After Exclusions</b>	<b>\$12,022,172</b>

#### Additions:

New Ratables - Increase in Valuations (New Construction and Additions)	\$1,071,400
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$1.834
New Ratable Adjustment to Levy	\$19,649
Levy Cap Bank Applied	23,744

<b>Maximum Allowable Amount to be Raised by Taxation</b>	<b>\$12,065,565</b>
<b>Amount to be Raised by Taxation for Municipal Purposes</b>	<b>\$12,065,565</b>
<b>Amount to be Raised by Taxation for Municipal Purposes Under Cap</b>	<b>(\$0)</b>

2025  
Budget  
Levy  
Cap  
Calculation  
(introduced)

# 2025 Budget

## Summary Information – “1977 CAP” Calculation

	2024 Amount		2025 Amount	
Prior Year CAP Base Appropriations		\$ 12,606,376		\$ 13,358,999
2022 CAP Bank	\$ 114,704			
2023 CAP Bank	121,226		\$ -	
2024 CAP Bank			3,918	
		235,930		3,918
Added Assessments		35,490		19,649
PILOT Add on				729,000
2.5% CAP (per LFB)	315,159		333,975	
1.0% CAP per COLA Ordinance	126,064		133,590	
		441,223		467,565
		\$ 13,319,019		\$ 14,579,131
Total Available - Appropriation		\$ 13,319,019		\$ 14,579,131
Total Appropriated		13,315,102		14,328,228
UNDER CAP		\$ 3,918		\$ 250,903

# Budget – Fund Balance History

## Fund Balance Utilized

<b>Current Fund</b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>
<b>Balance Available</b>	<b>\$ 2,242,770</b>	<b>\$ 2,619,066</b>	<b>\$ 3,115,348</b>	<b>\$ 3,577,878</b>	<b>\$ 3,284,562</b>
<b>Less: Utilized</b>	<b>\$ 974,000</b>	<b>\$ 974,000</b>	<b>\$ 974,000</b>	<b>\$ 974,000</b>	<b>\$ 1,300,000</b>
<b>Balance Remaining</b>	<b>\$ 1,268,770</b>	<b>\$ 1,645,066</b>	<b>\$ 2,141,348</b>	<b>\$ 2,603,878</b>	<b>\$ 1,984,562</b>
<b>Percent Used</b>	<b>43.43%</b>	<b>37.19%</b>	<b>31.26%</b>	<b>27.22%</b>	<b>39.58%</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>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>
<b>Balance Available</b>	<b>\$ 237,070</b>	<b>\$ 85,070</b>	<b>\$ 710,606</b>	<b>\$ 865,797</b>	<b>\$1,245,961</b>
<b>Less: Utilized</b>	<b>\$ 152,000</b>	<b>\$ 85,000</b>	<b>\$ 150,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>
<b>Balance Remaining</b>	<b>\$ 85,070</b>	<b>\$ 70</b>	<b>\$ 560,606</b>	<b>\$ 565,797</b>	<b>\$ 945,961</b>
<b>Percent Used</b>	<b>64.12%</b>	<b>99.92%</b>	<b>21.11%</b>	<b>34.65%</b>	<b>24.08%</b>

Fund balance impacted by:

Rate Changes

Cancellation of Unspent Appropriations

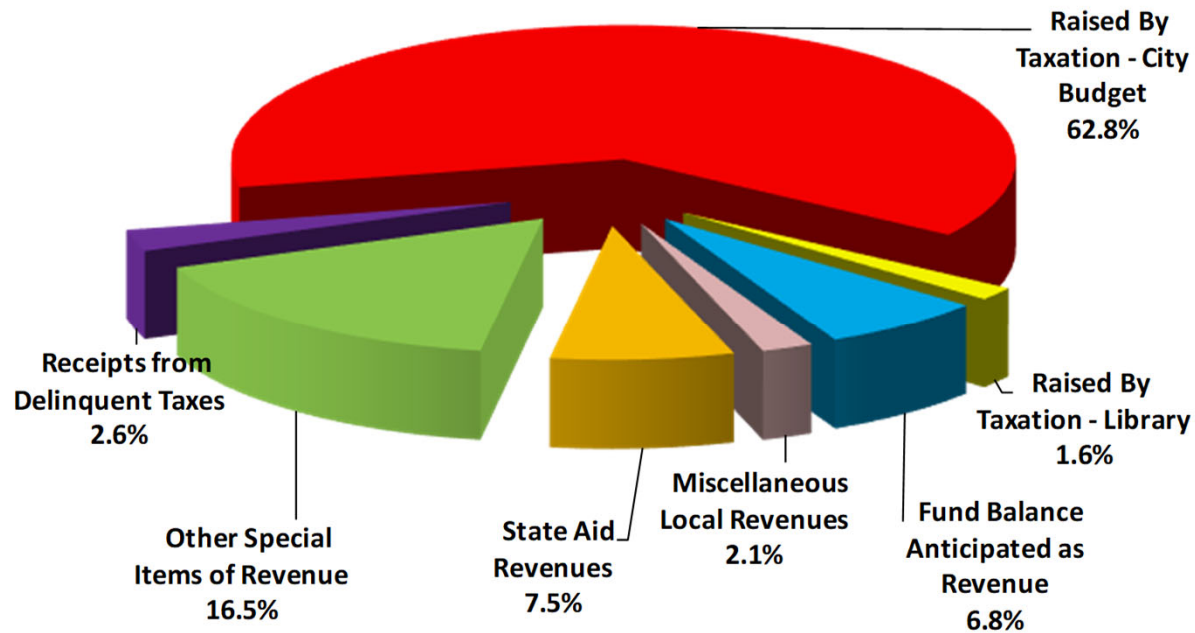
Miscellaneous Revenues not anticipated



### 2025 Budget Revenues

	<u>Amount</u>	<u>Percent</u>
Fund Balance Anticipated as Revenue	\$1,300,000	6.8%
Miscellaneous Local Revenues	406,100	2.1%
State Aid Revenues	1,449,277	7.5%
Other Special Items of Revenue	3,172,179	16.5%
Receipts from Delinquent Taxes	500,000	2.6%
Raised By Taxation - City Budget	12,065,565	62.8%
Raised By Taxation - Library	311,658	1.6%
Total Revenues	<u>\$19,204,779</u>	<u>100%</u>

Budget  
Revenues  
(as  
Introduced)



# Analysis of 2025 Budget (as introduced)

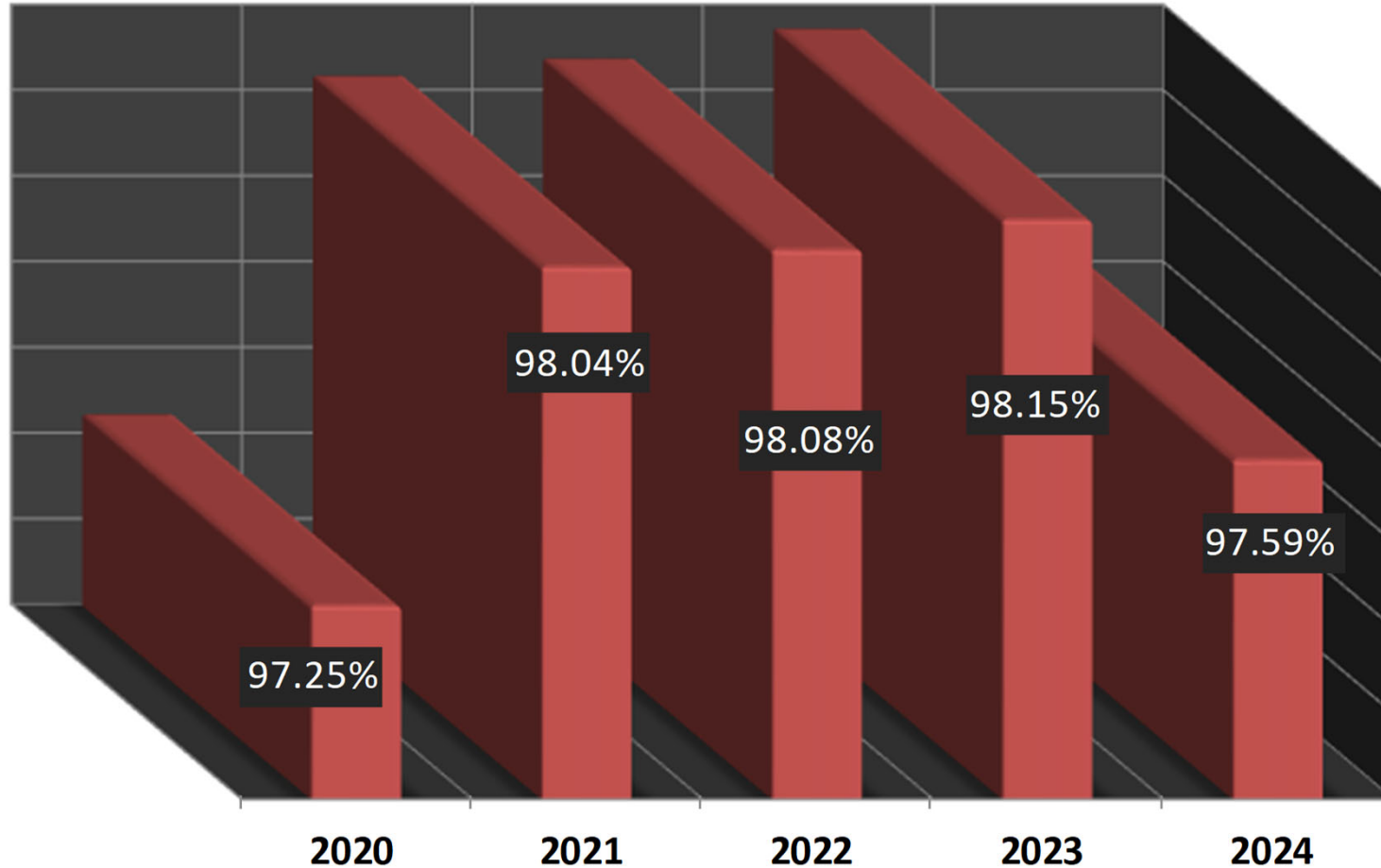
## Comparison of Budget Revenues

<u>Revenues</u>	<u>2024 Amount</u>	<u>2025 Amount</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<b>Fund Balance Anticipated as Revenue</b>	<b>\$974,000</b>	<b>\$1,300,000</b>	<b>\$326,000</b>	<b>33.47%</b>
<b>Miscellaneous Local Revenues</b>	<b>420,050</b>	<b>406,100</b>	<b>(13,950)</b>	<b>-3.32%</b>
<b>State Aid Revenues</b>	<b>1,449,277</b>	<b>1,449,277</b>	<b>0</b>	<b>0.00%</b>
<b>Other Special Items of Revenue</b>	<b>3,637,549</b>	<b>3,172,179</b>	<b>(465,369)</b>	<b>-12.79%</b>
<b>Receipts from Delinquent Taxes</b>	<b>460,000</b>	<b>500,000</b>	<b>40,000</b>	<b>8.70%</b>
<b>Taxation to Support Library</b>	<b>284,501</b>	<b>311,658</b>	<b>27,157</b>	<b>9.55%</b>
<b>Taxation to Support Local Budget</b>	<b>11,528,103</b>	<b>12,065,565</b>	<b>537,463</b>	<b>4.66%</b>
<b>Total Revenues</b>	<b>\$18,753,479</b>	<b>\$19,204,779</b>	<b>\$451,300</b>	<b>2.41%</b>

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

<b><u>Revenues</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><u>2025 Amount</u></b>
<b>Fund Balance Anticipated</b>	\$974,000	\$974,000	\$974,000	\$974,000	\$1,300,000
<b>Miscellaneous Local Revenues</b>	478,150	412,050	371,550	420,050	406,100
<b>State Aid Revenues</b>	1,432,199	1,506,908	1,442,099	1,449,277	1,449,277
<b>Other Special Items of Revenue</b>	1,534,222	1,576,225	2,356,309	3,616,789	3,172,179
<b>Receipts from Delinquent Taxes</b>	700,000	500,000	500,000	460,000	500,000
<b>Taxation to Support Library</b>	205,018	222,819	251,040	284,501	311,658
<b>Taxation to Support Local Budget</b>	9,489,608	10,016,832	10,750,822	11,553,823	12,065,565
<b>Total Revenues</b>	<b>\$ 14,813,197</b>	<b>\$ 15,208,834</b>	<b>\$ 16,645,820</b>	<b>\$ 18,758,440</b>	<b>\$ 19,204,779</b>

# Percentage of Tax Collections



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2024	97.59%
2023	98.15%
2022	98.08%
2021	98.04%
2020	97.25%



### 2025 Budget Appropriations

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

### Amount

\$14,295,973  
2,329,828  
75,000  
1,737,900  
766,078

### Percent

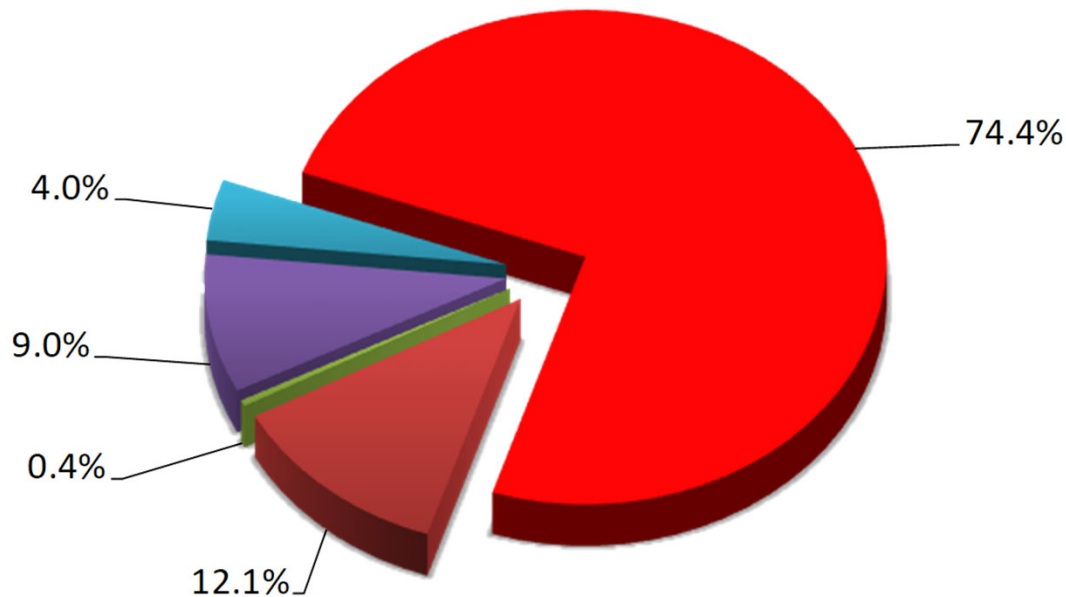
74.4%  
12.1%  
0.4%  
9.0%  
4.0%

Total Appropriations

\$19,204,779

100%

## Budget Appropriations (as Introduced)

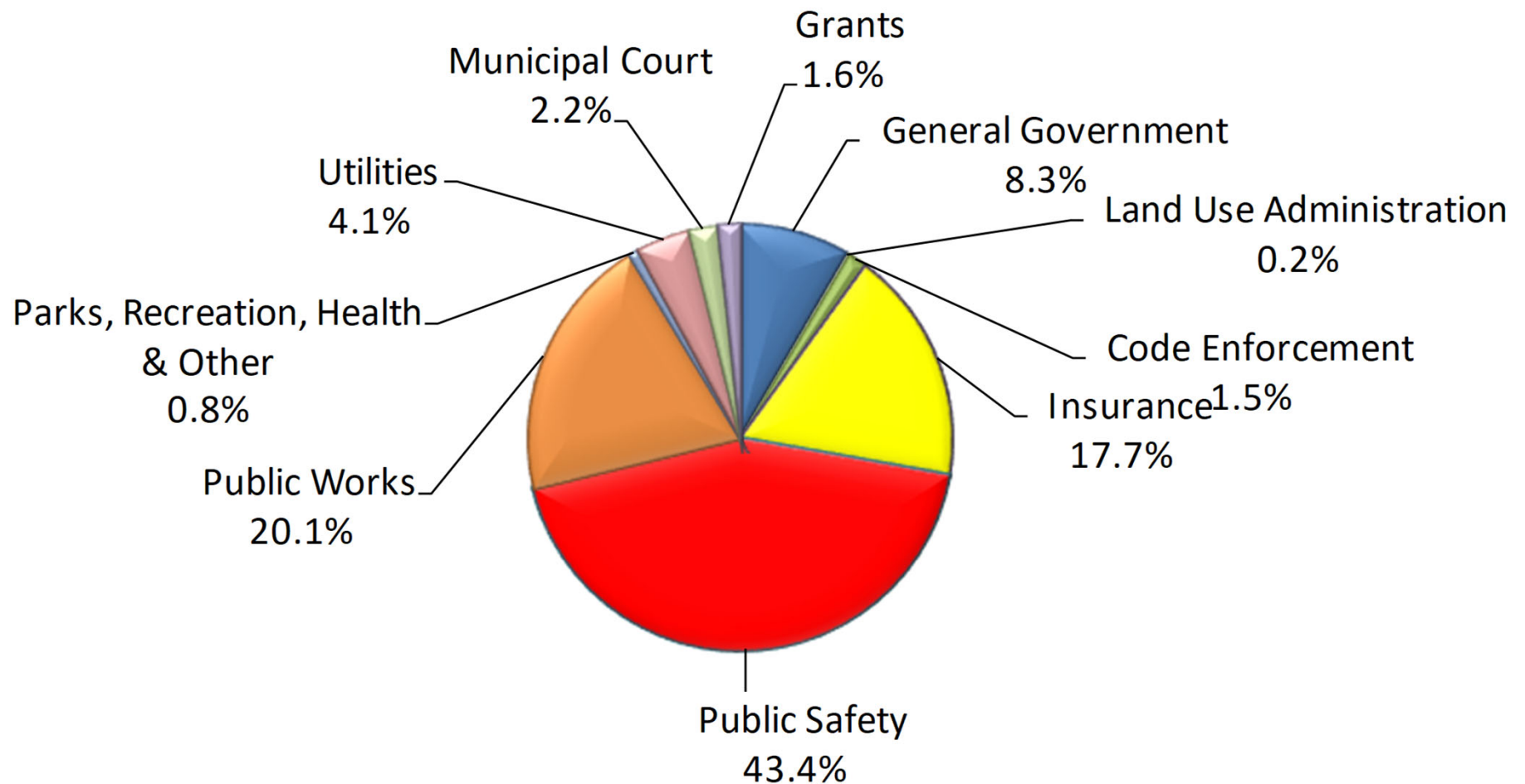


- General Operations
- Statutory Expenditures/Deferred Charges
- Capital Improvements
- Debt Service-Municipal
- Reserve for Uncollected Taxes

# Analysis of General Operations

	<u>Amount</u>	<u>Percent</u>
General Government	\$ 1,191,900	8.3%
Land Use Administration	27,000	0.2%
Code Enforcement	217,500	1.5%
Insurance	2,537,000	17.7%
Public Safety	6,211,349	43.4%
Public Works	2,873,000	20.1%
Parks, Recreation, Health & Other	110,500	0.8%
Utilities	585,000	4.1%
Municipal Court	310,000	2.2%
Grants	232,725	1.6%
	<hr/>	<hr/>
Total Operating Appropriations	<u><u>\$14,295,973</u></u>	<u><u>100%</u></u>

# Analysis of General Operations



# Comparison of Budget Appropriations

<u>Budget Appropriations</u>	<u>2024** Amount</u>	<u>2025 Amount</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
<b>General Operations:</b>				
General Government	\$ 1,142,877	\$ 1,191,900	\$ 49,023	4.29%
Land Use Administration	22,000	27,000	5,000	22.73%
Code Enforcement	209,500	217,500	8,000	3.82%
Insurance	2,479,102	2,537,000	57,898	2.34%
Public Safety	5,623,785	6,211,349	587,564	10.45%
Public Works	2,731,000	2,873,000	142,000	5.20%
Parks, Recreation, Health & Other	106,500	110,500	4,000	3.76%
Utilities	540,000	585,000	45,000	8.33%
Municipal Court	297,400	310,000	12,600.00	4.24%
Grants	836,314	232,725	(603,590)	-72.17%
<b>Statutory Expenditures</b>	<b>1,997,767</b>	<b>2,271,719</b>	<b>273,952</b>	<b>13.71%</b>
Deferred Charges		58,109	58,109	
Capital Improvements	133,109	75,000	(58,109)	-43.66%
Debt Service-Municipal	1,842,543	1,737,900	(104,643)	-5.68%
Reserve for Uncollected Taxes	849,691	766,078	(83,613)	-9.84%
<b>Total Appropriations</b>	<b>\$ 18,811,588</b>	<b>\$ 19,204,779</b>	<b>\$ 393,191</b>	<b>2.09%</b>

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



# Breakdown of General Government



	2024**	2025	<u>Change</u>	
<b>General Administration</b>				
Salaries and Wages	\$ 270,500.00	\$ 285,000.00	\$ 14,500.00	5.36%
Other Expenses	37,000.00	40,000.00	3,000.00	8.11%
<b>Governing Body</b>				
Salaries and Wages	30,000.00	30,700.00	700.00	2.33%
Other Expenses	2,000.00	3,000.00	1,000.00	50.00%
<b>Municipal Clerk</b>				
Salaries and Wages	63,900.00	65,000.00	1,100.00	1.72%
Other Expenses	21,700.00	10,000.00	(11,700.00)	-53.92%
<b>Registrar of Vital Statistics</b>				
Salaries and Wages	46,500.00	47,500.00	1,000.00	2.15%
Other Expenses	3,000.00	5,000.00	2,000.00	66.67%
<b>Elections</b>				
Other Expenses	23,000.00	30,000.00	7,000.00	30.43%

(Cont'd)

\*\*Final Budget After Transfers

# Breakdown of General Government



	2024**	2025	<u>Change</u>	
<b>Financial Administration</b>				
Salaries and Wages	\$ 120,000.00	\$ 100,500.00	\$ (19,500.00)	-16.25%
Other Expenses	54,877.25	55,000.00	122.75	0.22%
Shared Services		90,000.00	90,000.00	
<b>Audit Services</b>	70,000.00	75,000.00	5,000.00	7.14%
<b>Information Technology</b>				
Other Expenses	130,000.00	130,000.00		
<b>Collection of Taxes</b>				
Salaries and Wages	77,900.00	57,200.00	(20,700.00)	-26.57%
Other Expenses	22,500.00	23,000.00	500.00	2.22%
<b>Legal Services and Costs</b>				
Other Expenses	80,000.00	75,000.00	(5,000.00)	-6.25%
<b>Engineering Services</b>				
Other Expenses	90,000.00	70,000.00	(20,000.00)	-22.22%
	\$ 1,142,877.25	\$ 1,191,900.00	\$ 49,022.75	4.29%
		S&W	67,100.00	
		OE	(18,077.25)	

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

# Breakdown of Land Administration

	2024**	2025	<u>Change</u>	
<b>Land Use Administration</b>				
Planning Board				
Other Expenses	\$ 12,000.00	\$ 17,000.00	\$ 5,000.00	41.67%
Housing/Zoning (Shared)	10,000.00	10,000.00		
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	\$ 22,000.00	\$ 27,000.00	\$ 5,000.00	22.73%
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# Breakdown of Insurance

2024\*\* 2025 Change

## Insurance

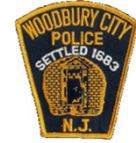
General Liability	\$ 228,000.00	\$ 214,000.00	\$ (14,000.00)	-6.14%
Other Insurance Premiums	1,000.00	1,000.00	-	
Workers Compensation	302,500.00	340,000.00	37,500.00	12.40%
Employee Group Health	1,883,602.00	1,917,000.00	33,398.00	1.77%
Health Benefits Waiver	54,000.00	55,000.00	1,000.00	1.85%
Unemployment Insurance	10,000.00	10,000.00		
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	\$ 2,479,102.00	\$ 2,537,000.00	\$ 57,898.00	2.34%
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**\*\*Final Budget After Transfers**



# Breakdown of Public Safety



	2024**	2025	<u>Change</u>	
<b>Public Safety</b>				
<b>Police</b>				
Salaries and Wages	\$ 4,272,700.00	\$ 4,562,998.90	\$ 290,298.90	6.79%
Other Expenses	444,934.77	445,000.00	65.23	0.01%
Other Expenses - Vehicle Purchase	209,000.00	350,000.00	141,000.00	67.46%
Other Expenses - Crossing Guards		150,000.00	150,000.00	
<b>Office of Emergency Management</b>				
Salaries and Wages	11,500.00	11,500.00		
Other Expenses	20,000.00	20,000.00		
<b>Fire</b>				
Salaries and Wages	555,000.00	562,000.00	7,000.00	1.26%
Other Expenses	74,000.00	74,000.00		
<b>JIF Safety Budget</b>				
Salaries and Wages	8,600.00	8,800.00	200.00	2.33%
Other Expenses	12,050.00	12,050.00		
<b>Property Maintenance</b>				
Other Expenses	16,000.00	15,000.00	(1,000.00)	-6.25%
	<u>\$ 5,623,784.77</u>	<u>\$ 6,211,348.90</u>	<u>\$ 587,564.13</u>	10.45%

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





# Breakdown of Public Works



<b>Public Works</b>	<b>2024**</b>	<b>2025</b>	<b><u>Change</u></b>	
<b>Streets and Roads and Maintenance</b>				
Salaries and Wages	\$ 1,672,000.00	\$ 1,858,000.00	\$ 186,000.00	11.12%
Other Expenses	110,000.00	110,000.00		
<b>Shade Tree Program</b>				
Other Expenses	95,000.00	60,000.00	(35,000.00)	-36.84%
<b>Solid Waste Collection</b>				
Other Expenses	425,000.00	400,000.00	(25,000.00)	-5.88%
<b>Recycling</b>				
Other Expenses	50,000.00	45,000.00	(5,000.00)	-10.00%
<b>Public Building and Grounds</b>				
Other Expenses	130,000.00	160,000.00	30,000.00	23.08%
<b>Fleet Maintenance</b>				
Other Expenses	249,000.00	240,000.00	(9,000.00)	-3.61%
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	\$ 2,731,000.00	\$ 2,873,000.00	\$ 142,000.00	5.20%
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**\*\*Final Budget After Transfers**

# Breakdown of Parks, Recreation & Other



	2024**	2025	<u>Change</u>	
<b>Recreation</b>				
Other Expenses	\$ 30,000.00	\$ 30,000.00		
<b>Parks</b>				
Other Expenses	70,000.00	70,000.00		
<b>Celebration of Public Events</b>				
Other Expenses	4,000.00	10,000.00	\$ 6,000.00	150.00%
<b>Senior Citizen Transportation</b>				
Salaries and Wages	2,000.00		(2,000.00)	-100.00%
<b>Public Health Service (Board of Health)</b>				
Salaries and Wages	500.00	500.00		
	<hr/>			
	\$ 106,500.00	\$ 110,500.00	\$ 4,000.00	3.76%

# Breakdown of Code Enforcement

	2024**	2025	<u>Change</u>	
<b>Housing Inspection</b>				
Salaries and Wages	\$ 94,500.00	\$ 102,500.00	\$ 8,000.00	8.47%
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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	\$ 209,500.00	\$ 217,500.00	\$ 8,000.00	3.82%

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

# Breakdown of Utilities



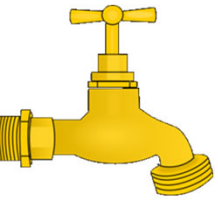
	2024**	2025	Change	
<b>Utility Expenses and Bulk Purchases</b>				
Electricity	\$ 170,000.00	\$ 185,000.00	\$ 15,000.00	8.82%
Street Lighting	215,000.00	230,000.00	15,000.00	6.98%
Telephone and Telegraph	56,000.00	60,000.00	4,000.00	7.14%
Gasoline	99,000.00	110,000.00	11,000.00	11.11%
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	\$ 540,000.00	\$ 585,000.00	\$ 45,000.00	8.33%

# Breakdown of Statutory Expenditures

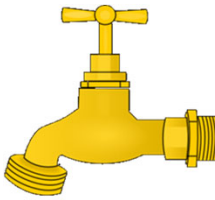


	2024**	2025	Change	
Length of Service Awards Program	\$ 6,000.00	\$ 6,000.00		
Maintenance of Free Public Library	284,501.15	311,657.86	\$ 27,156.71	9.55%
Social Security	336,200.00	348,500.00	12,300.00	3.66%
Defined Contribution Retirement Program	6,200.00	8,000.00	1,800.00	29.03%
Recycling Tax	10,000.00	10,000.00		
Public Employees Retirement System	321,649.60	399,812.00	78,162.40	24.30%
Police and Firemen's Retirement System	1,033,216.00	1,187,749.00	154,533.00	14.96%
	<hr/>			
	\$ 1,997,766.75	\$ 2,271,718.86	\$ 273,952.11	13.71%

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

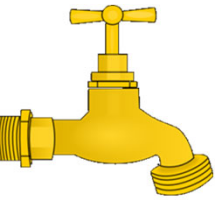


# Water / Sewer 2025 Budget : Revenues

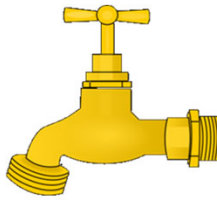


	2024**	2025	<u>Dollar Change</u>	<u>% Change</u>
Fund Balance Anticipated	\$ 300,000	\$ 300,000	\$ -	
Rents	5,530,000	5,749,691	219,691	3.97%
Reserve for Debt Service		13,813	13,813	
Capital Surplus	20,500	3,496	(17,004)	-82.94%
Miscellaneous	40,000	40,000		
	<hr/>			
	\$ 5,890,500	\$ 6,107,000	\$ 216,500	3.68%





# Water / Sewer 2025 Budget : Appropriations



	2024**	2025	<u>Change</u>	
Salaries and Wages	\$ 786,500	\$ 800,000	\$ 13,500	1.72%
Other Expenses	1,982,000	2,200,000	218,000	11.00%
Gloucester County Utilities Authority (GCUA)	1,580,734	1,596,944	16,209	1.03%
Capital Improvements:				
Capital Improvement Fund	101,250.00	-	(101,250)	-100.00%
Debt Service:				
Payment of Bond Principal	580,000	565,000	(15,000)	-2.59%
Interest on Bonds/Notes	388,000	450,000	62,000	15.98%
NJIT Infrastructure Loan	333,103	330,103	(3,000)	-0.90%
Deferred Charges & Statutory Expenditures				
Public Employees Retirement System	80,412	99,953	19,541	24.30%
Social Security System	58,500	65,000	6,500	11.11%
	<hr/>			
	\$ 5,890,500	\$ 6,107,000	\$ 216,500	3.68%

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



# 2025 Introduced Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 40%

County & School Allocation ~ 60%

**Municipal &  
Library Tax Share  
\$40.39**

**County  
Tax Share  
\$14.26**

**School Tax  
Share  
\$45.34**

2025 Budget  
City of Woodbury  
**Questions/Comments**

