

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 Share ~ 39%

County & School Allocation – 61%

**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%

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

County & School Allocation ~ 60%

**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>
NET VALUATION TAXABLE	\$ 628,080,865	\$ 628,489,865	\$ (409,000)
VALUE OF ONE PENNY	62,808	62,849	(41)

AMOUNT TO BE RAISED BY TAXES			
LOCAL	\$ 12,065,565	\$ 11,528,103	\$ 537,463
LIBRARY	311,658	284,501	27,157
TOTAL	12,377,223	11,812,604	564,619
MAXIMUM TAX LEVY PER STATE	10,838,988	10,016,832	822,156

TAX RATE	<u>2025 Amount</u>	<u>2024 Amount</u>	<u>Change</u>
LOCAL TAX RATE	\$ 1.921	\$ 1.834	\$ 0.087
LIBRARY TAX RATE	\$ 0.050	\$ 0.045	\$ 0.005
TOTAL LOCAL TAX RATE	\$ 1.971	\$ 1.879	\$ 0.092

2025 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	\$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
	\$11,748,465

Adjusted Tax Levy Prior to Exclusions

Exclusions:	
Allowable Pension Obligations Increase	205,598
Recycling Tax Appropriation	10,000
Current Year Deferred Charges: Emergencies	58,109
Add Total Exclusions	\$273,707
	\$12,022,172

Adjusted Tax Levy After Exclusions

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

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

\$12,065,565
\$12,065,565
(\$0)

2025 Budget

Summary Information – “1977 CAP” Calculation

Prior Year CAP Base Appropriations

2022 CAP Bank

2023 CAP Bank

2024 CAP Bank

Added Assessments

PILOT Add on

2.5% CAP (per LFB)

1.0% CAP per COLA Ordinance

Total Available - Appropriation

Total Appropriated

UNDER CAP

	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	3,918
2024 CAP Bank	<hr/> 235,930	<hr/> 3,918
Added Assessments	35,490	19,649
PILOT Add on	315,159	729,000
2.5% CAP (per LFB)	126,064	333,975
1.0% CAP per COLA Ordinance	<hr/> 441,223	<hr/> 133,590
	<hr/> \$ 13,319,019	<hr/> \$ 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

Current Fund	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Balance Available	\$ 2,242,770	\$ 2,619,066	\$ 3,115,348	\$ 3,577,878	\$ 3,284,562
Less: Utilized	<u>\$ 974,000</u>	<u>\$ 974,000</u>	<u>\$ 974,000</u>	<u>\$ 974,000</u>	<u>\$ 1,300,000</u>
Balance Remaining	<u>\$ 1,268,770</u>	<u>\$ 1,645,066</u>	<u>\$ 2,141,348</u>	<u>\$ 2,603,878</u>	<u>\$ 1,984,562</u>
Percent Used	43.43%	37.19%	31.26%	27.22%	39.58%

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>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Balance Available	\$ 237,070	\$ 85,070	\$ 710,606	\$ 865,797	\$ 1,245,961
Less: Utilized	\$ 152,000	\$ 85,000	\$ 150,000	\$ 300,000	\$ 300,000
Balance Remaining	<u>\$ 85,070</u>	<u>\$ 70</u>	<u>\$ 560,606</u>	<u>\$ 565,797</u>	<u>\$ 945,961</u>
Percent Used	64.12%	99.92%	21.11%	34.65%	24.08%

Fund balance impacted by:

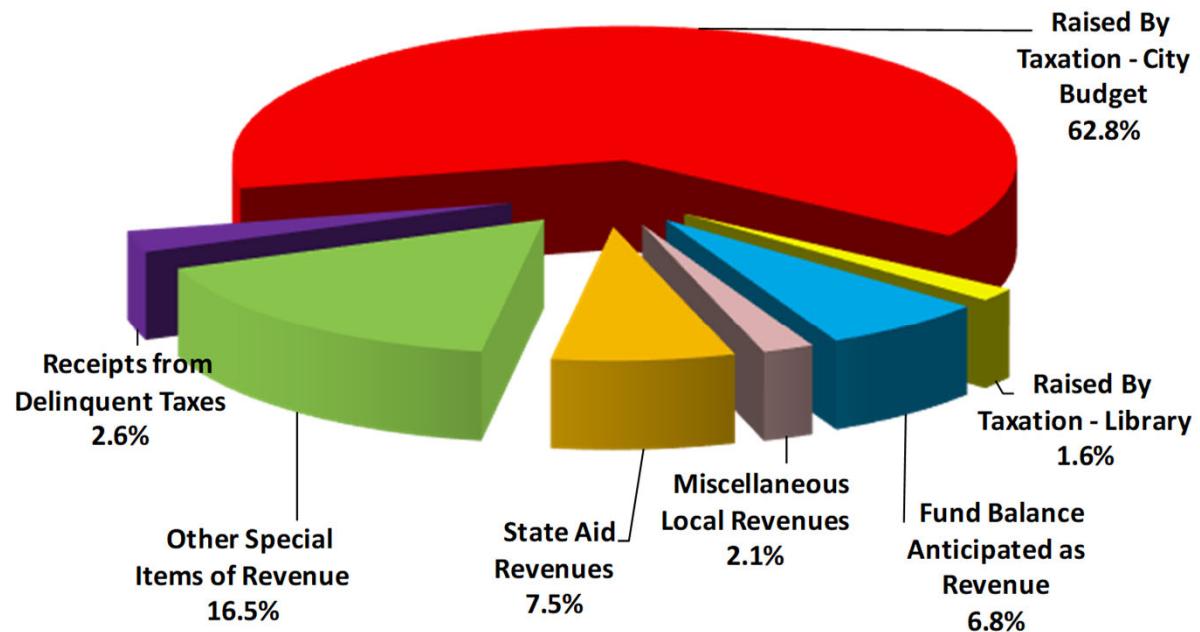
Rate Changes

Miscellaneous Revenues not anticipated

Cancellation of Unspent Appropriations

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	\$19,204,779	100%



**Budget
Revenues
(as
Introduced)**

Analysis of 2025 Budget (as introduced)

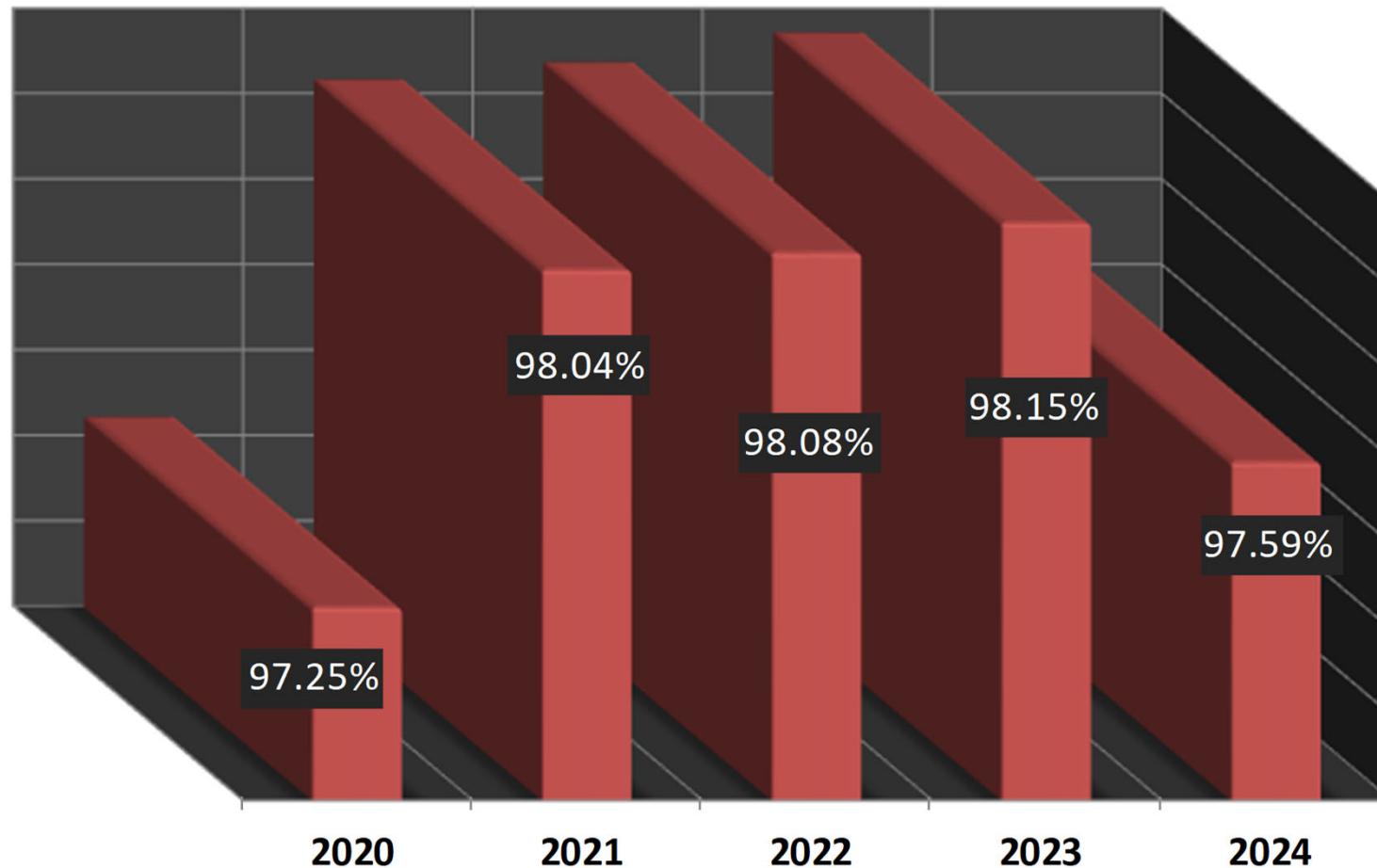
Comparison of Budget Revenues

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

Comparison of Budget Revenues – Five (5) Year History

<u>Revenues</u>	2021	2022	2023	2024	2025
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
Fund Balance Anticipated	\$974,000	\$974,000	\$974,000	\$974,000	\$1,300,000
Miscellaneous Local Revenues	478,150	412,050	371,550	420,050	406,100
State Aid Revenues	1,432,199	1,506,908	1,442,099	1,449,277	1,449,277
Other Special Items of Revenue	1,534,222	1,576,225	2,356,309	3,616,789	3,172,179
Receipts from Delinquent Taxes	700,000	500,000	500,000	460,000	500,000
Taxation to Support Library	205,018	222,819	251,040	284,501	311,658
Taxation to Support Local Budget	9,489,608	10,016,832	10,750,822	11,553,823	12,065,565
Total Revenues	\$ 14,813,197	\$ 15,208,834	\$ 16,645,820	\$ 18,758,440	\$ 19,204,779

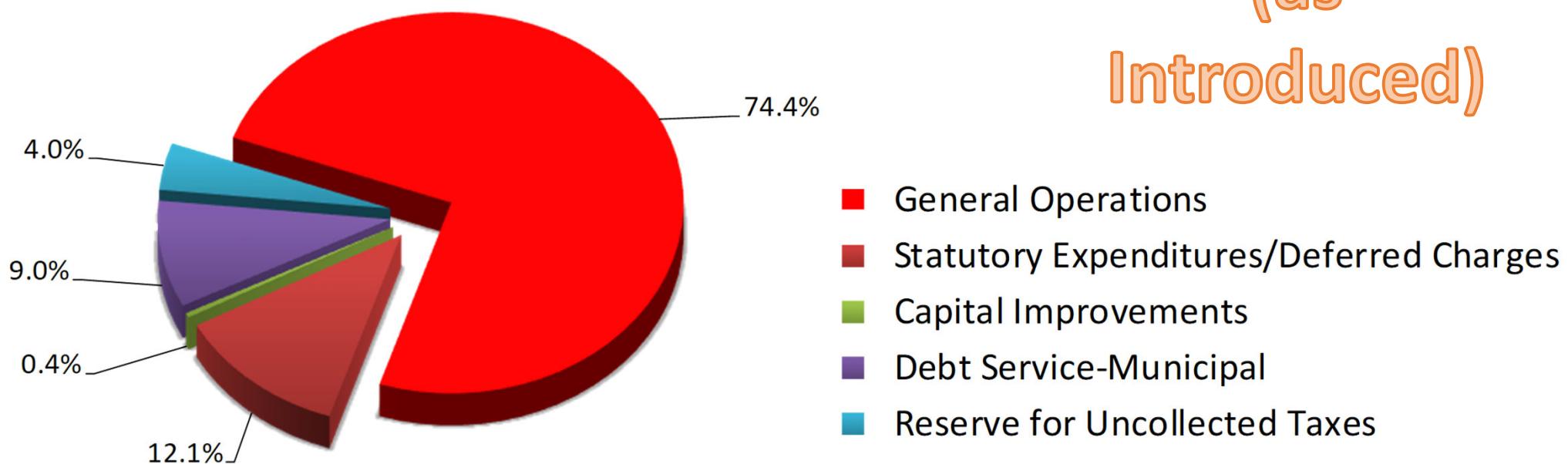
Percentage of Tax Collections



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

Budget Appropriations (as Introduced)

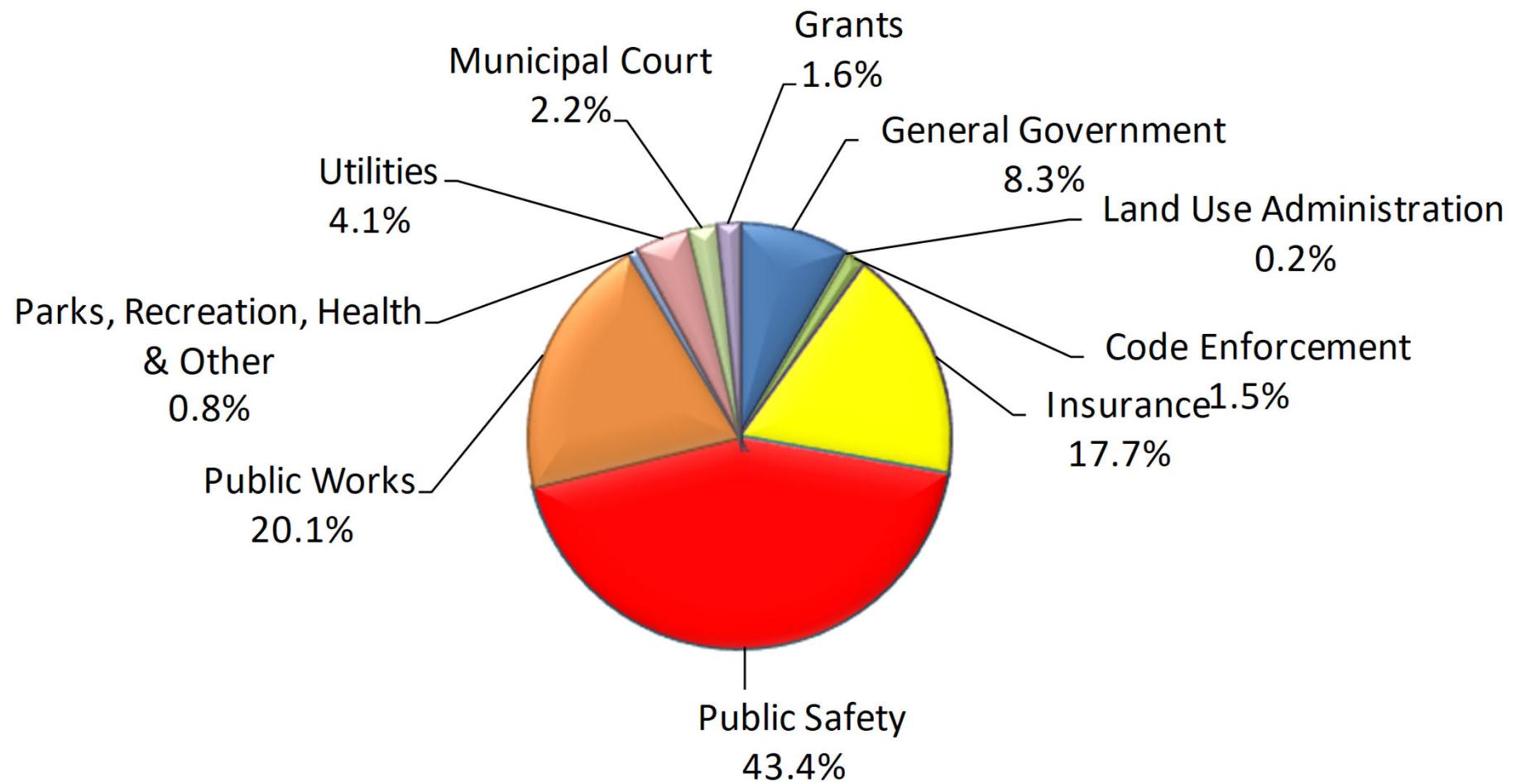
<u>2025 Budget Appropriations</u>	<u>Amount</u>	<u>Percent</u>
General Operations	\$14,295,973	74.4%
Statutory Expenditures/Deferred Charges	2,329,828	12.1%
Capital Improvements	75,000	0.4%
Debt Service-Municipal	1,737,900	9.0%
Reserve for Uncollected Taxes	766,078	4.0%
Total Appropriations	<u>\$19,204,779</u>	<u>100%</u>



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%
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>
General Operations:				
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%
Statutory Expenditures	1,997,767	2,271,719	273,952	13.71%
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%
Total Appropriations	\$ 18,811,588	\$ 19,204,779	\$ 393,191	2.09%

** Final Budget After Transfers

Breakdown of General Government



	2024**	2025	<u>Change</u>
General Administration			
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%
Governing Body			
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%
Municipal Clerk			
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%
Registrar of Vital Statistics			
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%
Elections			
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>	
Financial Administration				
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	
Audit Services	70,000.00	75,000.00	5,000.00	7.14%
Information Technology				
Other Expenses	130,000.00	130,000.00		
Collection of Taxes				
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%
Legal Services and Costs				
Other Expenses	80,000.00	75,000.00	(5,000.00)	-6.25%
Engineering Services				
Other Expenses	90,000.00	70,000.00	(20,000.00)	-22.22%
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 1,142,877.25	\$ 1,191,900.00	\$ 49,022.75	4.29%
	<hr/>	<hr/>	<hr/>	<hr/>
	S&W		67,100.00	
		OE	(18,077.25)	

**Final Budget After Transfers

Breakdown of Land Administration

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



Breakdown of Insurance

Insurance

	2024**	2025	<u>Change</u>
Insurance			
General Liability	\$ 228,000.00	\$ 214,000.00	\$ (14,000.00)
Other Insurance Premiums	1,000.00	1,000.00	-
Workers Compensation	302,500.00	340,000.00	37,500.00
Employee Group Health	1,883,602.00	1,917,000.00	33,398.00
Health Benefits Waiver	54,000.00	55,000.00	1,000.00
Unemployment Insurance	10,000.00	10,000.00	
	\$ 2,479,102.00	\$ 2,537,000.00	\$ 57,898.00
			2.34%



**Final Budget After Transfers



Breakdown of Public Safety



Public Safety

Police

	2024**	2025	<u>Change</u>
Salaries and Wages	\$ 4,272,700.00	\$ 4,562,998.90	\$ 290,298.90
Other Expenses	444,934.77	445,000.00	65.23
Other Expenses - Vehicle Purchase	209,000.00	350,000.00	141,000.00
Other Expenses - Crossing Guards		150,000.00	150,000.00

Office of Emergency Management

Salaries and Wages	11,500.00	11,500.00	
Other Expenses	20,000.00	20,000.00	

Fire

Salaries and Wages	555,000.00	562,000.00	7,000.00
Other Expenses	74,000.00	74,000.00	

JIF Safety Budget

Salaries and Wages	8,600.00	8,800.00	200.00
Other Expenses	12,050.00	12,050.00	

Property Maintenance

Other Expenses	16,000.00	15,000.00	(1,000.00)
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\$ 5,623,784.77 \$ 6,211,348.90 \$ 587,564.13 10.45%

**Final Budget After Transfers



Breakdown of Public Works



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

**Final Budget After Transfers

Breakdown of Parks, Recreation & Other



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

Breakdown of Code Enforcement

	2024**	2025	Change	
Housing Inspection				
Salaries and Wages	\$ 94,500.00	\$ 102,500.00	\$ 8,000.00	8.47%
Other Expenses	5,000.00	5,000.00		
Joint Construction Code Office				
Other Expenses	110,000.00	110,000.00		
	<hr/>	<hr/>	<hr/>	
	\$ 209,500.00	\$ 217,500.00	\$ 8,000.00	3.82%

****Final Budget After Transfers**

Breakdown of Utilities



Utility Expenses and Bulk Purchases

	2024**	2025	<u>Change</u>
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%
	<u>\$ 540,000.00</u>	<u>\$ 585,000.00</u>	<u>\$ 45,000.00 8.33%</u>

Breakdown of Statutory Expenditures



	2024**	2025	<u>Change</u>
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%
	<u>\$ 1,997,766.75</u>	<u>\$ 2,271,718.86</u>	<u>\$ 273,952.11 13.71%</u>

**Final Budget After Transfers



Water / Sewer 2025 Budget :

Revenues



	2024**	2025	Dollar <u>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		
	\$ 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%
NJEIT 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%
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**Final Budget After Transfers

2025 Introduced Budget Allocation of Every \$100 in Taxes



Municipal Share ~ 40%

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

County & School Allocation ~ 60%

**County
Tax Share**
\$14.26

**School Tax
Share**
\$45.34

2025 Budget
City of Woodbury

Questions/Comments

