



State of New Jersey Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 0414 Gloucester City City - County of Camden

Adopted

Municode: 0414

Filename: 0414_fba_2017.xlsm

Website: www.cityofgloucester.org

Phone Number:

856-456-0205

Mailing Address:

512 Monmouth Street

Email the UFB if not using Outlook

Municipality:

Gloucester City

State:

NJ

Zip:

08030

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
William	P.	James	12/31/2018	mayorjames@cityofgloucester.org

Chief Administrative Officer

Jack	P.	Lipsett		jlipsett@cityofgloucester.org
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Chief Financial Officer

Frank	J.	Robertson		cfo@cityofgloucester.org
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Municipal Clerk

Kathleen	M.	Jentsch		kathyj@cityofgloucester.org
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Registered Municipal Accountant

Robert	S.	Marrone		rmarrone@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Nancy	R.	Baus	12/31/2018	councilbaus@cityofgloucester.org
John	D.	Hutchinson	12/31/2019	councilhutchinson@cityofgloucester.org
James	E.	Johnson	12/31/2018	None
Patrick	J.	Keating	12/31/2019	councilkeating@cityofgloucester.org
Bruce	H.	Parry	12/31/2019	councilparry@cityofgloucester.org
Daniel	T.	Spencer, Jr.	12/31/2018	councilspencer@cityofgloucester.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	2.080	\$10,846,151.30	51.10%	\$2,238.21	Municipal Purpose Tax	ACTUAL	\$11,123,588.57
Municipal Library	0.037	\$195,848.70	0.92%	\$39.81	Municipal Library	ACTUAL	\$181,411.43
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.008	\$5,255,064.00	24.76%	\$1,084.67	Local School District	ESTIMATED	\$5,947,540.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.923	\$4,810,343.44	22.66%	\$993.21	County Purposes	ESTIMATED	\$4,879,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.023	\$119,166.45	0.56%	\$24.75	County Open Space	ESTIMATED	\$121,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2016					Revenue Anticipated, Excluding Tax Levy		
(\$516,207,850.00)							
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
Comparison - Municipal Purposes Tax Rate					% of Tax Collections used to Calculate RUT		
Comparison - Municipal Purposes Tax Levy					If % used exceeds the actual collection % then		
					reference the statutory exception used		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2016		
					Total Tax Levy, CY 2016		
					% of Taxes Collected, CY 2016		
					Delinquent Taxes - December 31, 2016		
Sheet UFB-1							

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Water & Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-4.44%	(\$100,000.00)	\$2,250,000.00	\$2,150,000.00	\$1,800,000.00		\$350,000.00					
08	Local Revenue	-5.70%	(\$295,379.43)	\$5,183,912.34	\$4,888,532.91	\$783,532.91		\$4,105,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,678,496.00	\$2,678,496.00	\$2,678,496.00							
08	Uniform Construction Code Fees	-2.12%	(\$3,792.00)	\$178,792.00	\$175,000.00	\$175,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-56.79%	(\$1,069,777.34)	\$1,883,815.35	\$814,038.01	\$814,038.01							
08	Other Special Items	35.71%	\$471,378.78	\$1,320,054.30	\$1,791,433.08	\$1,446,933.08		\$344,500.00					
15	Receipts from Delinquent Taxes	27.78%	\$86,953.75	\$313,046.25	\$400,000.00	\$400,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	3.30%	\$355,449.71	\$10,768,138.86	\$11,123,588.57	\$11,123,588.57							
07	Minimum Library Tax	-7.37%	(\$14,437.27)	\$195,848.70	\$181,411.43	\$181,411.43							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.30%	(\$569,603.80)	\$24,772,103.80	\$24,202,500.00	\$19,403,000.00	\$0.00	\$4,799,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Water & Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	13.00	11.00	-0.18%	(\$1,873.00)	\$1,027,682.00	\$1,025,809.00	\$1,025,809.00								
21	Land-Use Administration		2.00	15.65%	\$1,550.00	\$9,904.00	\$11,454.00	\$11,454.00								
22	Uniform Construction Code	5.00	9.00	5.06%	\$22,544.00	\$445,477.00	\$468,021.00	\$468,021.00								
23	Insurance			2.17%	\$76,588.00	\$3,533,589.00	\$3,610,177.00	\$3,610,177.00								
25	Public Safety	57.00	23.00	6.59%	\$396,710.08	\$6,015,680.28	\$6,412,390.36	\$5,951,574.00	\$460,816.36							
26	Public Works	31.00	15.00	0.71%	\$30,382.89	\$4,251,259.99	\$4,281,642.88	\$1,214,940.00	\$13,902.88		\$3,052,800.00					
27	Health and Human Services			-15.38%	(\$10,000.00)	\$65,000.00	\$55,000.00	\$55,000.00								
28	Parks and Recreation		1.00	0.00%	\$0.00	\$35,000.00	\$35,000.00	\$10,000.00	\$25,000.00							
29	Education (including Library)		1.00	0.57%	\$3,190.71	\$558,180.25	\$561,370.96	\$543,740.00	\$17,630.96							
30	Unclassified			-92.64%	(\$1,446,747.00)	\$1,561,698.00	\$114,951.00	\$67,500.00	\$47,451.00							
31	Utilities and Bulk Purchases			0.46%	\$3,490.00	\$751,710.00	\$755,200.00	\$755,200.00								
32	Landfill / Solid Waste Disposal			1.84%	\$15,628.00	\$849,790.00	\$865,418.00	\$865,418.00								
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			-3.55%	(\$74,457.20)	\$2,097,113.26	\$2,022,656.06	\$1,811,931.06			\$210,725.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	3.00	4.00	-2.01%	(\$5,426.08)	\$270,158.08	\$264,732.00	\$264,732.00								
44	Capital			87.14%	\$204,882.00	\$235,118.00	\$440,000.00	\$10,000.00	\$420,000.00		\$10,000.00					
45	Debt			9.15%	\$210,750.00	\$2,304,462.50	\$2,515,212.50	\$989,237.50			\$1,525,975.00					
46	Deferred Charges			5.18%	\$4,504.98	\$86,934.04	\$91,439.02	\$91,439.02								
48	Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			39.94%	\$190,387.35	\$476,638.87	\$667,026.22	\$667,026.22								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		109.00	66.00	-1.54%	(\$377,895.27)	\$24,580,395.27	\$24,202,500.00	\$18,418,198.80	\$984,801.20	\$0.00	\$4,799,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	186	\$8,213,100.00	1.59%
2 Residential	3,659	\$393,731,550.00	76.27%
3A/3B Farm			0.00%
4A Commercial	255	\$95,528,400.00	18.51%
4B Industrial	17	\$13,835,500.00	2.68%
4C Apartments	19	\$4,899,300.00	0.95%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	4,136	\$516,207,850.00	100.00%
Average Ratio (%), Assessed to True Value		95.81%	
Equalized Valuation, Taxable Properties		\$538,782,851.48	
Total # of property tax appeals filed in 2016		County Tax Board	41.00
		State Tax Court	1.00
Number of 2016 County Tax Board decisions appealed to Tax Court		0.00	
Number of pending property tax appeals in State Tax Court		0.00	
Amount paid out by municipality for tax appeals in 2016		\$13,926.90	

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$52,791,200.00	31.32%
15B Other Schools	2	\$10,812,200.00	6.42%
15C Public Property	171	\$48,547,100.00	28.80%
15D Church and Charities	26	\$10,462,000.00	6.21%
15E Cemeteries & Graveyards	3	\$1,440,200.00	0.85%
15F Other Exempt	35	\$44,491,150.00	26.40%
Total	242	\$168,543,850.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		32.65%	

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	122	N/A	\$993,700.00	\$40,453.53
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	122	0.00	993,700.00	40,453.53

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	50,485.15	\$8,499.96	\$27,001.99		\$12,323.36	\$2,659.84
Supervisory Staff (Department Heads & Managers)	9.00	3.00	1,292,074.64	\$864,455.51	\$66,430.49	\$130,625.95	\$176,273.36	\$54,289.33
Police Officers (Including Superior Officers)	30.00		4,008,173.08	\$2,296,429.47	\$620,603.65	\$589,493.44	\$461,475.26	\$40,171.26
Fire Fighters (Including Superior Officers)	25.00		3,161,910.25	\$1,900,097.23	\$232,704.95	\$476,958.49	\$515,695.86	\$36,453.72
All Other Union Employees not listed above	41.00	1.00	3,292,933.00	\$1,903,839.95	\$252,183.11	\$233,789.92	\$749,910.52	\$153,209.50
All Other Non-Union Employees not listed above	4.00	58.00	745,788.36	\$574,789.51	\$31,802.07	\$30,725.30	\$62,807.38	\$45,664.10
Totals	109.00	69.00	12,551,364.48	\$7,548,111.63	\$1,230,726.26	\$1,461,593.10	\$1,978,485.74	\$332,447.75

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

Yes

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit.
Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	16.00	\$12,815.00	\$205,040.00	16.00	\$12,094.00	\$193,504.00
Parent & Child	14.00	\$18,194.00	\$254,716.00	14.00	\$17,181.00	\$240,534.00
Employee & Spouse (or Partner)	19.00	\$28,894.00	\$548,986.00	20.00	\$28,272.00	\$565,440.00
Family	48.00	\$32,339.00	\$1,552,272.00	48.00	\$30,591.00	\$1,468,368.00
Employee Cost Sharing Contribution (enter as negative -)			(\$520,000.00)			(\$501,683.62)
Subtotal	97.00		\$2,041,014.00	98.00		\$1,966,162.38
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$12,750.00	\$12,750.00	1	\$12,013.68	\$12,013.68
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$1,104.00	\$1,104.00	1	\$1,044.00	\$1,044.00
Employee Cost Sharing Contribution (enter as negative -)			(\$800.00)			(\$734.32)
Subtotal	2.00		\$13,054.00	2.00		\$12,323.36
Retirees - Health Benefits - Annual Cost						
Single Coverage	14	\$10,570.00	\$147,980.00	13	\$9,362.00	\$121,706.00
Parent & Child	2	\$18,018.00	\$36,036.00	4	\$16,994.00	\$67,976.00
Employee & Spouse (or Partner)	25	\$28,555.00	\$713,875.00	24	\$23,618.00	\$566,832.00
Family	16	\$33,591.00	\$537,456.00	16	\$30,623.00	\$489,968.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	57.00		\$1,435,347.00	57.00		\$1,246,482.00
GRAND TOTAL	156.00		\$3,489,415.00	157.00		\$3,224,967.74

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

			Legal basis for benefit (check applicable items)		
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Retired Chief of Police	1,787.0 Hours	\$49,846.14		X	
Superintendent of Water and Sewer	1,101.0 Hours	\$23,231.60		X	
Retired Chief of Fire	966.0 Hours	\$21,415.87		X	
Retired Chief of Police	671.0 Hours	\$16,779.28		X	
Chief Financial Officer	2,257.0 Hours	\$16,755.81		X	
Chief Housing Inspector	1,302.0 Hours	\$16,501.12		X	
Chief of Police	1,143.0 Hours	\$15,173.08		X	
City Administrator	633.0 Hours	\$2,265.27		X	
Tax Collector	1,268.5 Hours	\$1,496.04		X	
Urban Enterprise Zone Coordinator	174.0 Hours	\$1,217.73		X	
Code Enforcement Officer	54.0 Hours	\$671.80		X	
Municipal Court Administrator	901.0 Hours	\$382.88		X	
Community Relations Specialist	595.0 Hours	\$122.20		X	
City Clerk	2.0 Hours	\$78.36		X	
Field Representative Housing Inspection	379.5 Hours	\$52.99		X	
Supervisor of Public Works	219.5 Hours	\$0.00			
P.B.A. Local 40	17,995.5 Hours	\$550,907.88	X		
Superior Officers Association P.B.A. Local 40	7,568.5 Hours	\$386,181.74	X		
F.M.B.A. Superiors Local 251	6,384.5 Hours	\$145,824.38	X		
F.M.B.A. Local 51	6,845.5 Hours	\$128,174.12	X		
C.W.A. White Collar Bargaining Unit	6,406.75 hours	\$117,501.58	X		
C.W.A. Supervisor Bargaining Unit	1,531.0 Hours	\$27,204.12	X		
Steelworkers Local 14975	1,441.5 Hours	\$7,064.86	X		
Total Hours	61626.75				
Totals	61626.75	\$1,528,848.85			
Total Funds Reserved as of end of 2016		\$0.00			
Total Funds Appropriated in 2017		\$0.00			

UFB-9 Accumulated Absence Liability

Gross Debt			Deductions		Net Debt		Current Year Budget		2018 Budget		2019 Budget		All Additional Future Years' Budgets			
Local School Debt			\$6,425,000.00		\$0.00		Utility Fund - Principal		\$1,237,009.15		\$1,075,338.77		\$1,082,338.31		\$8,200,707.64	
Regional School Debt					\$0.00		Utility Fund - Interest		\$297,218.74		\$254,766.48		\$224,656.28		\$1,006,077.62	
							Bond Anticipation Notes - Principal		\$224,800.00							
Utility Fund Debt							Bond Anticipation Notes - Interest		\$149,454.91							
Water & Sewer			\$17,061,632.87		\$0.00		Bonds - Principal		\$415,000.00		\$425,000.00		\$440,000.00		\$930,000.00	
0					\$0.00		Bonds - Interest		\$54,337.50		\$45,000.00		\$35,437.50		\$37,500.00	
0					\$0.00		Loans & Other Debt - Principal		\$128,075.13		\$130,649.45		\$133,275.51		\$516,067.54	
0					\$0.00		Loans & Other Debt - Interest		\$17,524.18		\$14,949.87		\$12,323.83		\$30,906.57	
0					\$0.00											
0					\$0.00		Total		\$2,523,419.61		\$1,945,704.57		\$1,928,031.43		\$10,721,259.37	
Municipal Purposes							Total Principal		\$2,004,884.28		\$1,630,988.22		\$1,655,613.82		\$9,646,775.18	
Debt Authorized			\$3,628,557.29		\$3,628,557.29		Total Interest		\$518,535.33		\$314,716.35		\$272,417.61		\$1,074,484.19	
Notes Outstanding			\$8,513,105.00		\$8,513,105.00		% of Total Current Year Budget		10.43%							
Bonds Outstanding			\$2,210,000.00		\$2,210,000.00											
Loans and Other Debt			\$912,033.95		\$861,486.05											
Total (Current Year)			\$38,750,329.11		\$15,213,148.34		Description		Debt Not Listed Above							
							Total Guarantees - Governmental									
							Total Guarantees - Other									
							Total Capital/Equipment Leases									
							Total Other									
Population (2010 census)			11,456				Bond Rating		Moody's		Standard & Poors		Fitch			
Per Capita Gross Debt			\$3,382.54				Rating				AA-					
Per Capita Net Debt			\$1,327.96				Year of Last Rating				2014					
3 Yr. Average Property Valuation					\$543,864,677.00		Mark "X" if Municipality has no bond rating									
Net Debt as % of 3 Year Avg Property Valuation					2.80%		Sheet UFB-10									

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
