



State of New Jersey
Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 0414 Gloucester City City - County of Camden

Municode: 0414

Website: www.cityofgloucester.org

Filename: 0414_fba_2018.xlsm

Phone Number:

Mailing Address:

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
------	----	---------	--	-------------------------------

Chief Financial Officer

Frank	J.	Robertson		cfo@cityofgloucester.org
-------	----	-----------	--	--------------------------

Municipal Clerk

Kathleen	M.	Jentsch		kathyj@cityofgloucester.org
----------	----	---------	--	-----------------------------

Registered Municipal Accountant

Robert	S.	Marrone		rmarrone@bowm
--------	----	---------	--	---------------

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

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes				
Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	2.154	\$11,123,588.57	50.93%	\$2,314.30
Municipal Library	0.035	\$181,411.43	0.83%	\$37.60
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.152	\$5,947,540.00	27.23%	\$1,237.73
Regional School District			0.00%	\$0.00
County Purposes	0.868	\$4,476,507.90	20.50%	\$932.60
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.022	\$109,923.20	0.50%	\$23.64
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	4.231	\$21,838,971.10	100.00%	\$4,545.87
Total Taxable Valuation as of October 1, 2017 \$516,207,850.00				
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment \$107,441.97				
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
2.154	2.219	3.02%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)		
\$11,123,588.57	\$11,484,805.72	3.25%		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)		
\$2,314.30	\$2,384.14	3.02%		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)		
\$2,314.30	\$2,384.14	3.02%		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)		
\$2,314.30	\$2,384.14	3.02%		

Current Year 2018 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$11,484,805.72
Municipal Library	ACTUAL	\$174,194.28
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$6,310,718.00
Regional School District		
County Purposes	ESTIMATED	\$4,486,282.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$128,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$22,584,000.00
Revenue Anticipated, Excluding Tax Levy		
Budget Appropriations, before Reserve for Uncollected Taxes		8,937,000.00
Total Non-Municipal Tax Levy		19,918,708.21
Amount to be Raised by Taxes - Before RUT		\$10,925,000.00
Reserve for Uncollected Taxes (RUT)		\$21,906,708.21
Total Amount to be Raised by Taxes		\$677,291.79
		\$22,584,000.00
% of Tax Collections used to Calculate RUT		
		97.00%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2017		21,139,359.07
Total Tax Levy, CY 2017		21,881,950.67
% of Taxes Collected, CY 2017		96.61%
Delinquent Taxes - December 31, 2017		
		\$728,938.60

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	0.70%	\$15,000.00	\$2,150,000.00	\$2,165,000.00	\$1,700,000.00		\$465,000.00					
08	Local Revenue	-0.97%	(\$48,288.71)	\$4,971,400.42	\$4,923,111.71	\$859,111.71		\$4,064,000.00					
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	-5.36%	(\$9,903.00)	\$184,903.00	\$175,000.00	\$175,000.00							
11	Special Revenue Items w/ Prior Written Consent												
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	-77.15%	(\$1,008,388.21)	\$1,307,050.16	\$298,661.95	\$298,661.95							
08	Other Special Items	55.49%	\$1,030,245.47	\$1,856,484.87	\$2,886,730.34	\$2,685,730.34		\$201,000.00					
15	Receipts from Delinquent Taxes	18.82%	\$85,513.54	\$454,486.46	\$540,000.00	\$540,000.00							
07	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.63%	\$402,468.32	\$11,082,337.40	\$11,484,805.72	\$11,484,805.72							
07	Minimum Library Tax	-3.98%	(\$7,217.15)	\$181,411.43	\$174,194.28	\$174,194.28							
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	1.85%	\$459,430.26	\$24,866,569.74	\$25,326,000.00	\$20,596,000.00	\$0.00	\$4,730,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% 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
		Full-Time	Part-Time												
	20	General Government	13.00	11.00	-7.68%	(\$90,165.00)	\$1,174,509.00	\$1,084,344.00							
	21	Land-Use Administration		2.00	-0.43%	(\$50.00)	\$11,504.00	\$11,454.00							
	22	Uniform Construction Code	5.00	9.00	-5.93%	(\$28,655.00)	\$483,021.00	\$454,366.00							
	23	Insurance			5.80%	\$209,289.00	\$3,610,177.00	\$3,819,466.00							
	25	Public Safety	57.00	23.00	-1.14%	(\$73,104.15)	\$6,393,081.36	\$6,171,562.88	\$148,414.33						
	26	Public Works	31.00	15.00	-14.13%	(\$805,511.24)	\$5,701,551.87	\$4,896,040.63	\$1,803,949.00	\$13,687.63		\$3,078,404.00			
	27	Health and Human Services			-9.09%	(\$5,000.00)	\$35,000.00	\$50,000.00							
	28	Parks and Recreation		2.00	-71.43%	(\$25,000.00)	\$35,000.00	\$10,000.00							
	29	Education (including Library)			-13.26%	(\$72,125.00)	\$543,740.00	\$471,615.00	\$17,630.96						
	30	Unclassified			-29.57%	(\$31,551.00)	\$106,681.96	\$75,130.96							
	31	Utilities and Bulk Purchases			-6.66%	(\$30,000.00)	\$750,200.00	\$700,200.00							
	32	Landfill / Solid Waste Disposal			-3.91%	(\$13,500.00)	\$345,000.00	\$331,500.00							
	35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00			\$208,971.00				
	36	Statutory Expenditures			1.22%	\$24,320.35	\$1,999,806.06	\$2,024,126.41	\$1,815,155.41						
	37	Judgements				\$0.00		\$0.00							
	42	Shared Services			#DIV/0!	\$0.00		\$0.00							
	43	Court and Public Defender	3.00	4.00	3.46%	\$9,245.04	\$267,562.96	\$276,808.00							
	44	Capital			767.28%	\$153,455.00	\$20,000.00	\$173,455.00	\$122,455.00		\$6,000.00				
	45	Debt			48.31%	\$1,215,012.50	\$2,515,212.50	\$3,730,225.00	\$2,358,600.00		\$1,371,625.00				
	46	Deferred Charges			64.04%	\$58,560.98	\$91,439.02	\$150,000.00							
	48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00							
	50	Reserve for Uncollected Taxes			1.54%	\$10,265.57	\$667,026.22	\$677,291.79			\$65,000.00				
	55	Surplus General Budget				\$65,000.00		\$65,000.00							
	Total		109.00	66.00	2.22%	\$550,487.05	\$24,775,512.95	\$25,326,000.00	\$20,293,812.08	\$302,187.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	192	\$8,644,100.00	1.67%	15A Public Schools	5	\$44,098,800.00	28.67%
2 Residential	3,659	\$393,130,150.00	75.90%	15B Other Schools	1	\$9,010,000.00	5.86%
3A/3B Farm			0.00%	15C Public Property	169	\$44,620,300.00	29.01%
4A Commercial	256	\$95,188,100.00	18.38%	15D Church and Charities	26	\$10,462,000.00	6.80%
4B Industrial	17	\$13,775,900.00	2.66%	15E Cemeteries & Graveyards	3	\$1,440,200.00	0.94%
4C Apartments	20	\$6,739,000.00	1.30%	15F Other Exempt	31	\$44,200,050.00	28.73%
5A/5B Railroad	3	\$487,500.00	0.09%				
6A/6B Business Personal Property			0.00%				
Total	4,147	\$517,964,750.00	100.00%	Total	235	\$153,831,350.00	100.00%
Average Ratio (%), Assessed to True Value		98.78%		Percentage of Exempt vs. Non-Exempt Properties 29.70%			
Equalized Valuation, Taxable Properties		\$524,361,965.99					
Total # of property tax appeals filed in 2017		County Tax Board	81.00				
		State Tax Court	0.00				
Number of 2017 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 2017			\$43,174.88				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				Taxes if Billed in Full 2017 Total Tax Rate	
	# of Parcels	PILOT Billing/Revenue	Assessed Value		
G Commercial/Industrial Exemption					
I Dwelling Exemption	107		\$914,700.00	\$38,700.96	
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	107	0.00	914,700.00	38,700.96	

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

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	50,986.08	\$8,500.00	\$27,410.64		\$12,118.12	\$2,957.32
Supervisory Staff (Department Heads & Managers)	9.00	2.00	1,366,406.74	\$959,670.49	\$50,622.71	\$104,478.90	\$182,735.85	\$68,898.79
Police Officers (Including Superior Officers)	30.00		4,109,225.62	\$2,484,060.79	\$518,885.97	\$633,683.91	\$432,055.17	\$40,539.78
Fire Fighters (Including Superior Officers)	23.00		2,899,755.91	\$1,761,607.52	\$235,468.41	\$449,386.08	\$426,333.37	\$26,960.53
All Other Union Employees not listed above	42.00	2.00	3,500,225.23	\$2,008,010.86	\$275,187.92	\$251,202.16	\$791,159.58	\$174,664.71
All Other Non-Union Employees not listed above	5.00	66.00	1,021,142.32	\$685,635.21	\$117,967.22	\$88,515.51	\$62,784.32	\$66,240.06
Totals	109.00	77.00	12,947,741.90	\$7,907,484.87	\$1,225,542.87	\$1,527,266.56	\$1,907,186.41	\$380,261.19

Is the Local Government required to comply with NISA 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		25.00	\$9,724.44	\$243,111.00	23.00	\$9,504.48	\$218,603.04
Parent & Child		15.00	\$18,470.04	\$277,050.60	15.00	\$18,132.96	\$271,994.40
Employee & Spouse (or Partner)		11.00	\$29,612.52	\$325,737.72	11.00	\$28,294.02	\$311,234.22
Family		38.00	\$32,829.56	\$1,247,523.28	38.00	\$32,528.40	\$1,236,079.20
Employee Cost Sharing Contribution (enter as negative -)				(\$500,000.00)			(\$524,124.87)
Subtotal		89.00		\$1,593,422.60	87.00		\$1,513,785.99
Elected Officials - Health Benefits - Annual Cost							
Single Coverage	1		\$13,394.40	\$13,394.40	1	\$12,291.48	\$12,291.48
Parent & Child				\$0.00			\$0.00
Employee & Spouse (or Partner)				\$0.00			\$0.00
Family				\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)				(\$571.52)			(\$569.36)
Subtotal	1.00			\$12,822.88	1.00		\$11,722.12
Retirees - Health Benefits - Annual Cost							
Single Coverage	28		\$13,966.12	\$391,051.36	28	\$12,550.49	\$351,413.72
Parent & Child	2		\$18,470.04	\$36,940.08	2	\$18,132.96	\$36,265.92
Employee & Spouse (or Partner)	14		\$29,612.52	\$414,575.28	13	\$28,294.02	\$367,822.26
Family	31		\$32,829.56	\$1,017,716.36	30	\$32,528.40	\$975,852.00
Employee Cost Sharing Contribution (enter as negative -)				(\$5,000.00)			(\$5,159.71)
Subtotal	75.00			\$1,855,283.08	73.00		\$1,726,194.19
GRAND TOTAL	165.00			\$3,461,528.56	161.00		\$3,251,702.30

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)?

Is prescription drug coverage provided by the SHBP (Yes or 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
Code Enforcement Officer	176.0 Hours	\$1,376.92		X	
Community Relations Specialist	695.0 Hours	\$180.04		X	
Urban Enterprise Zone Coordinator	256.0 Hours	\$1,242.08		X	
Tax Collector	142.0 Hours	\$1,326.92		X	
Municipal Court Administrator	1,046.0 Hours	\$1,420.54		X	
City Clerk	76.5 Hours	\$2,264.93		X	
City Administrator	637.0 Hours	\$2,310.58		X	
Chief Financial Officer	2,003.5 Hours	\$16,790.92		X	
Chief Housing Inspector	638.5 Hours	\$15,983.42		X	
Supervisor of Public Works	368.0 Hours	\$6,458.12		X	
Water and Sewer Superintendent	8.0 Hours	\$0.00		X	
Field Representative Housing Inspection	87.0 Hours	\$0.00		X	
Fire Chief	542.0 Hours	\$13,705.53		X	
Chief of Police	1,491.0 Hours	\$96,484.90		X	
P.B.A. Local 40	23,060.5 Hours	\$773,546.02	X		
Superior Officers Association P.B.A. Local 40	5,576.50 Hours	\$297,446.75	X		
F.M.B.A. Superiors Local 51	3,101.0 Hours	\$94,096.44	X		
F.M.B.A. Local 51	8,972.75 Hours	\$179,042.80	X		
C.W.A. White Collar Bargaining Unit	6,553.25 Hours	\$129,098.68	X		
C.W.A. Supervisor Bargaining Unit	1,217 Hours	\$16,848.59	X		
Steelworkers Local 14975	2,663.50 Hours	\$18,912.80	X		
	59,611.0 Hours				
Totals	0.00	\$1,668,536.98			
Total Funds Reserved as of end of 2017					
Total Funds Appropriated in 2018					

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

Gross Debt			Deductions		Net Debt		Current Year					2019			2020			All Additional Future Years' Budgets		
Debt							Budget					Budget			Budget					
Local School Debt		\$5,565,000.00		\$5,565,000.00		\$0.00	Utility Fund - Principal					\$1,094,194.63			\$393,283.37			\$1,138,859.63		
							Utility Fund - Interest					\$254,259.91			\$245,612.56			\$201,334.41		
Regional School Debt						\$0.00	Bond Anticipation Notes - Principal					\$1,500,000.00								
							Bond Anticipation Notes - Interest					\$73,991.84								
Utility Fund Debt							Bonds - Principal					\$425,000.00			\$425,000.00			\$455,000.00		
							Bonds - Interest					\$155,000.00			\$45,000.00			\$24,437.50		
Water & Sewer		\$15,888,070.72		\$15,888,070.72		\$0.00	Loans & Other Debt - Principal					\$130,649.95			\$133,275.51			\$135,954.35		
						\$0.00	Loans & Other Debt - Interest					\$14,949.87			\$12,323.83			\$9,644.96		
0						\$0.00														
0						\$0.00														
0						\$0.00														
Municipal Purposes							Total					\$3,648,046.20			\$1,254,495.27			\$1,965,230.85		
Debt Authorized							Total Principal					\$3,149,844.58			\$951,558.88			\$1,729,813.98		
Notes Outstanding							Total Interest					\$498,201.62			\$302,936.39			\$235,416.87		
Bonds Outstanding							% of Total Current Year Budget					14.40%								
Loans and Other Debt																				
Total (Current Year)												\$36,461,486.49			\$21,460,154.11			\$15,001,332.38		
Population (2010 census)												11,456								
Per Capita Gross Debt												\$3,182.74								
Per Capita Net Debt												\$1,309.47								
3 Yr. Average Property Valuation												\$551,454,969.00								
Net Debt as % of 3 Year Avg Property Valuation												2.72%								

Description		Debt Not Listed Above			
Total Guarantees - Governmental					
Total Guarantees - Other					
Total Capital/Equipment Leases					
Total Other					
Bond Rating		Moody's	Standard & Poors	Fitch	
Rating			AA-		
Year of Last Rating			2018		

Mark "X" if Municipality has no bond rating

Sheet UFB-10

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)

[illegible]