



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Daniel	T.	Spencer, Jr	12/31/2020	danspencer1@comcast.net

Chief Administrative Officer

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

James		Davis		cfo@cityofgloucester.org
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Municipal Clerk

Vanessa		Parent		vanessa@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
Patrick		Keating	12/31/2022	councilkeating@cityofgloucester.org
John		Hutchinson	12/31/2022	councilhutchinson@cityofgloucester.org
Nancy	Randolph	Baus	12/31/2021	councilbaus@cityofgloucester.org
George		Berglund	12/31/2021	councilberlund@cityofgloucester.org
James		Johnson	12/31/2021	none
Dayl		Baile	12/31/2022	councilbaile@cityofgloucester.org



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	-37.27%	(\$1,025,000.00)	\$2,750,000.00	\$1,725,000.00	\$1,175,000.00		\$550,000.00					
08	Local Revenue	-0.59%	(\$32,100.78)	\$5,437,699.78	\$5,405,599.00	\$897,599.00		\$4,508,000.00					
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	8.09%	\$13,660.00	\$168,840.00	\$182,500.00	\$182,500.00							
	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	28.01%	\$73,214.00	\$261,386.00	\$334,600.00	\$334,600.00							
08	Other Special Items	3.78%	\$51,344.44	\$1,356,655.56	\$1,408,000.00	\$1,408,000.00							
15	Receipts from Delinquent Taxes	8.79%	\$40,398.82	\$459,601.18	\$500,000.00	\$500,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	4.06%	\$513,068.79	\$12,644,977.04	\$13,158,045.83	\$13,158,045.83							
07	Minimum Library Tax	-0.24%	(\$422.43)	\$179,269.60	\$178,847.17	\$178,847.17							
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	-1.41%	(\$365,837.16)	\$25,936,925.16	\$25,571,088.00	\$20,513,088.00	\$0.00	\$5,058,000.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
20	General Government	13.00	11.00	-3.54%	(\$43,109.00)	\$1,216,885.00	\$1,173,776.00	\$1,173,776.00								
21	Land-Use Administration		2.00	281.25%	\$45,000.00	\$16,000.00	\$61,000.00	\$61,000.00								
22	Uniform Construction Code	5.00	9.00	-1.04%	(\$5,655.70)	\$545,255.70	\$539,600.00	\$539,600.00								
23	Insurance			0.71%	\$26,000.00	\$3,684,000.00	\$3,710,000.00	\$3,710,000.00								
25	Public Safety	57.00	23.00	-1.53%	(\$101,641.30)	\$6,635,041.30	\$6,533,400.00	\$6,533,400.00								
26	Public Works	31.00	15.00	1.35%	\$58,946.22	\$4,368,053.78	\$4,427,000.00	\$1,278,000.00		\$3,149,000.00						
27	Health and Human Services			0.00%	\$0.00	\$55,000.00	\$55,000.00	\$55,000.00								
28	Parks and Recreation		2.00	1000.00%	\$10,000.00	\$1,000.00	\$11,000.00	\$11,000.00								
29	Education (including Library)			-0.02%	(\$124.00)	\$522,115.00	\$521,991.00	\$521,991.00								
30	Unclassified			-16.65%	(\$999.00)	\$6,000.00	\$5,001.00	\$5,001.00								
31	Utilities and Bulk Purchases			0.77%	\$5,500.00	\$711,500.00	\$717,000.00	\$717,000.00								
32	Landfill / Solid Waste Disposal			0.36%	\$4,000.00	\$1,121,000.00	\$1,125,000.00	\$1,125,000.00								
35	Contingency			-99.00%	(\$99.00)	\$100.00	\$1.00	\$1.00								
36	Statutory Expenditures			8.40%	\$189,347.00	\$2,255,372.00	\$2,444,719.00	\$2,179,719.00		\$265,000.00						
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	5.63%	\$17,535.00	\$311,465.00	\$329,000.00	\$329,000.00								
44	Capital			-1.98%	(\$8,786.00)	\$443,386.00	\$434,600.00		\$334,600.00	\$100,000.00						
45	Debt			4.54%	\$122,400.00	\$2,695,600.00	\$2,818,000.00	\$1,339,000.00		\$1,479,000.00						
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-25.47%	(\$205,000.00)	\$805,000.00	\$600,000.00	\$600,000.00								
55	Surplus General Budget			0.00%	\$0.00	\$65,000.00	\$65,000.00			\$65,000.00						
	Total	109.00	66.00	0.45%	\$113,314.22	\$25,457,773.78	\$25,571,088.00	\$20,178,488.00	\$334,600.00	\$0.00	\$5,058,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land			0.00%	15A Public Schools			0.00%
2 Residential			0.00%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property			0.00%
4A Commercial			0.00%	15D Church and Charities			0.00%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt			0.00%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	0	\$0.00	0.00%	Total	0	\$0.00	0.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
96.57%				#DIV/0!			
Equalized Valuation, Taxable Properties							
\$0.00							
Total # of property tax appeals filed in 2020				County Tax Board			
				State Tax Court			
Number of 2020 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2020							

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
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	0	0.00	0.00	0.00

**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	53,468.00	\$8,500.00	\$28,452.00		\$13,258.00	\$3,258.00
Supervisory Staff (Department Heads & Managers)	9.00	2.00	1,379,640.00	\$965,590.00	\$52,652.00	\$105,890.00	\$185,652.00	\$69,856.00
Police Officers (Including Superior Officers)	30.00		4,189,595.00	\$2,548,565.00	\$525,485.00	\$635,425.00	\$437,555.00	\$42,565.00
Fire Fighters (Including Superior Officers)	23.00		3,003,980.00	\$1,851,000.00	\$242,585.00	\$452,152.00	\$430,258.00	\$27,985.00
All Other Union Employees not listed above	42.00	2.00	3,509,991.00	\$2,015,000.00	\$279,852.00	\$256,323.00	\$782,158.00	\$176,658.00
All Other Non-Union Employees not listed above	5.00	66.00	980,371.00	\$698,525.00	\$119,856.00	\$29,980.00	\$64,752.00	\$67,258.00
Totals	109.00	77.00	13,117,045.00	\$8,087,180.00	\$1,248,882.00	\$1,479,770.00	\$1,913,633.00	\$387,580.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	25.00	\$10,500.00	\$262,500.00	25.00	\$9,925.00	\$248,125.00
Parent & Child	15.00	\$17,500.00	\$262,500.00	15.00	\$19,570.00	\$293,550.00
Employee & Spouse (or Partner)	11.00	\$31,500.00	\$346,500.00	11.00	\$30,525.00	\$335,775.00
Family	38.00	\$35,000.00	\$1,330,000.00	38.00	\$33,905.00	\$1,288,390.00
Employee Cost Sharing Contribution (enter as negative -)			(\$535,000.00)			(\$510,000.00)
Subtotal	89.00		\$1,666,500.00	89.00		\$1,655,840.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$14,500.00	\$14,500.00	1	\$14,050.00	\$14,050.00
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 -)			(\$684.00)			(\$684.00)
Subtotal	1.00		\$13,816.00	1.00		\$13,366.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	28	\$15,000.00	\$420,000.00	28	\$14,025.00	\$392,700.00
Parent & Child	2	\$19,000.00	\$38,000.00	2	\$18,578.00	\$37,156.00
Employee & Spouse (or Partner)	14	\$31,000.00	\$434,000.00	14	\$30,025.00	\$420,350.00
Family	31	\$34,000.00	\$1,054,000.00	31	\$33,025.00	\$1,023,775.00
Employee Cost Sharing Contribution (enter as negative -)			(\$5,160.00)			(\$5,160.00)
Subtotal	75.00		\$1,940,840.00	75.00		\$1,868,821.00
GRAND TOTAL	165.00		\$3,621,156.00	165.00		\$3,538,027.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2022	2023	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$2,975,000.00	\$2,975,000.00	\$0.00	Utility Fund - Principal	\$1,211,790.55	\$810,347.36	\$789,688.11	\$6,096,263.37
Regional School Debt			\$0.00	Utility Fund - Interest	\$267,209.45	\$160,211.83	\$142,338.80	\$609,805.99
Utility Fund Debt				Bond Anticipation Notes - Principal	\$26,000.00			
Water/Sewer	\$5,774,201.26	\$5,774,201.26	\$0.00	Bond Anticipation Notes - Interest	\$42,000.00			
0			\$0.00	Bonds - Principal	\$805,000.00	\$340,000.00	\$350,000.00	\$5,625,000.00
0			\$0.00	Bonds - Interest	\$260,000.00			
0			\$0.00	Loans & Other Debt - Principal	\$195,734.89	\$147,199.05	\$97,175.60	\$624,577.94
0			\$0.00	Loans & Other Debt - Interest	\$10,265.11	\$4,736.34	\$3,437.52	\$12,903.70
0			\$0.00					
0			\$0.00	Total	\$2,818,000.00	\$1,462,494.58	\$1,382,640.03	\$12,968,551.00
<u>Municipal Purposes</u>								
Debt Authorized	\$2,752,193.74		\$2,752,193.74	Total Principal	\$2,238,525.44	\$1,297,546.41	\$1,236,863.71	\$12,345,841.31
Notes Outstanding	\$2,746,450.00		\$2,746,450.00	Total Interest	\$579,474.56	\$164,948.17	\$145,776.32	\$622,709.69
Bonds Outstanding	\$7,120,000.00	\$7,083.39	\$7,112,916.61	% of Total Current Year Budget	11.02%			
Loans and Other Debt	\$1,064,687.47		\$1,064,687.47					
Total (Current Year)	\$22,432,532.47	\$8,756,284.65	\$13,676,247.82	Description	Debt Not Listed Above			
Population (2010 census)	11,546			Total Guarantees - Governmental				
Per Capita Gross Debt	\$1,942.88			Total Guarantees - Other				
Per Capita Net Debt	\$1,184.50			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$537,815,444.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		2.54%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating		AA-		
				Year of Last Rating		2018		
				Mark "X" if Municipality has no bond rating				

