State of New Jersey
Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 0415 Gloucester Township - County of Camden — Introduced

Municode: 0415 **Filename:** 0415_fbi_2017.xlsm

Website: www.glotwp.com

Phone Number: 856-228-4000

Mailing Address: P.O. Box 8

Email the UFB if not using Outlook

Municipality: Blackwood **State:** NJ **Zip:** 08012

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
David		Mayer	12/31/2017	dmayer@glotwp.com

Chief Administrative Officer

Thomas		Cardis		tcardis@glotwp.com

Chief Financial Officer

Christie		Ehret		cehret@glotwp.com

Municipal Clerk

Rosemary		DiJosie		rdijosie@glotwp.com

Registered Municipal Accountant

Robert		Nehila		rnehila@bowmanllp.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Orlando		Mercado	12/31/2019	omercado@glotwp.com
Tracey	L	Trotto	12/31/2019	ttrotto@glotwp.com
Dan		Hutchison	12/31/2017	dhutchison@glotwp.com
Michael	D	Mignone	12/31/2019	mmignone@glotwp.com
Andrea	L	Stubbs	12/31/2019	astubbs@glotwp.com
Michelle	L	Winters	12/31/2017	mwinters@glotwp.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.008	$44,481,445.04	27.95%	$1,901.09
Municipal Library			0.00%	$0.00
Municipal Open Space	0.020	$882,375.28	0.55%	$37.72
Fire Districts (avg. rate/total levies)			0.00%	$0.00
Other Special Districts (total levies)	0.146	$1,124,455.17	0.71%	$274.73
Local School District	1.102	$48,636,745.00	30.56%	$2,078.37
Regional School District	0.604	$26,671,772.00	16.76%	$1,139.14
County Purposes	0.779	$34,357,007.16	21.58%	$1,469.19
County Library	0.050	$2,170,686.62	1.36%	$94.30
County Board of Health			0.00%	$0.00
County Open Space	0.020	$848,506.98	0.53%	$37.72
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2016 Budget)	3.729	$159,172,993.25	100.00%	$7,032.27

Total Taxable Valuation as of October 1, 2016 $4,396,570,200.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment $188,600.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.008	1.012	0.40%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$44,481,445.04	$44,481,445.04	0.00%	$0.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$1,901.09	$1,908.63	0.40%	$7.54

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	$44,481,445.04
Municipal Library		
Municipal Open Space	ESTIMATED	$882,000.00
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	$1,200,000.00
Local School District	ESTIMATED	$49,300,000.00
Regional School District	ESTIMATED	$27,500,000.00
County Purposes	ESTIMATED	$35,000,000.00
County Library	ESTIMATED	$2,200,000.00
County Board of Health		
County Open Space	ESTIMATED	$850,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$161,413,445.04

Revenue Anticipated, Excluding Tax Levy	14,878,360.50
Budget Appropriations, before Reserve for Uncollected Taxes	58,585,021.00
Total Non-Municipal Tax Levy	$116,932,000.00
Amount to be Raised by Taxes - Before RUT	$160,638,660.50
Reserve for Uncollected Taxes (RUT)	$774,784.54
Total Amount to be Raised by Taxes	$161,413,445.04
% of Tax Collections used to Calculate RUT	99.52%
If % used exceeds the actual collection % then reference the statutory exception used	

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	164,549,102.19
Total Tax Levy, CY 2016	165,207,162.44
% of Taxes Collected, CY 2016	99.60%
Delinquent Taxes - December 31, 2016	$141,212.01

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	64.68%	$2,054,170.00	$3,175,830.00	$5,230,000.00	$5,230,000.00							
08	Local Revenue	5.11%	$137,148.85	$2,684,562.15	$2,821,711.00	$2,821,711.00							
09	State Aid (without offsetting appropriation)	0.00%	$0.00	$5,106,459.00	$5,106,459.00	$5,106,459.00							
08	Uniform Construction Code Fees	-30.14%	($258,866.00)	$858,866.00	$600,000.00	$600,000.00							
	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	-84.04%	($682,821.35)	$812,451.09	$129,629.74	$129,629.74							
08	Other Special Items	-55.37%	($1,226,980.00)	$2,216,112.50	$989,132.50	$989,132.50							
15	Receipts from Delinquent Taxes	-100.00%	($303,663.34)	$303,663.34	$0.00								
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.93%	$416,942.23	$44,943,816.81	$45,360,759.04	$44,481,445.04	$879,314.00						
07	Minimum Library Tax	#DIV/0!	$0.00		$0.00								
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	0.23%	$135,930.39	$60,101,760.89	$60,237,691.28	$59,358,377.28	$879,314.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

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

FCOA		Budgeted Positions Full-Time	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	31.00	24.00	-2.10%	($62,174.00)	$2,957,761.00	$2,895,587.00	$2,895,587.00								
21	Land-Use Administration	1.00	4.00	-55.98%	($228,307.00)	$407,861.00	$179,554.00	$179,554.00								
22	Uniform Construction Code	9.00	3.00	8.52%	$51,802.00	$607,726.00	$659,528.00	$659,528.00								
23	Insurance			5.23%	$498,708.00	$9,543,480.00	$10,042,188.00	$10,042,188.00								
25	Public Safety	156.00	5.00	2.26%	$353,144.06	$15,659,078.68	$16,012,222.74	$15,845,325.00	$166,897.74							
26	Public Works	78.00	9.00	-6.82%	($622,783.41)	$9,134,910.41	$8,512,127.00	$8,512,127.00								
27	Health and Human Services	1.00	3.00	0.56%	$724.00	$129,604.00	$130,328.00	$130,328.00								
28	Parks and Recreation	3.00	18.00	9.99%	$211,808.00	$2,119,253.00	$2,331,061.00	$2,331,061.00								
29	Education (including Library)			0.00%	$0.00	$510,000.00	$510,000.00	$510,000.00								
30	Unclassified			106.77%	$169,587.00	$158,834.00	$328,421.00	$328,421.00								
31	Utilities and Bulk Purchases			-11.32%	($237,960.00)	$2,102,300.00	$1,864,340.00	$1,864,340.00								
32	Landfill / Solid Waste Disposal			7.78%	$100,000.00	$1,285,000.00	$1,385,000.00	$1,385,000.00								
35	Contingency			#DIV/0!	$0.00		$0.00									
36	Statutory Expenditures			7.02%	$399,231.00	$5,687,915.00	$6,087,146.00	$6,087,146.00								
37	Judgements			#DIV/0!	$0.00		$0.00									
42	Shared Services			#DIV/0!	$0.00		$0.00									
43	Court and Public Defender	9.00	6.00	0.41%	$2,532.00	$619,038.00	$621,570.00	$621,570.00								
44	Capital			0.00%	$0.00	$310,000.00	$310,000.00	$310,000.00								
45	Debt			5.22%	$344,625.00	$6,597,495.00	$6,942,120.00	$6,714,520.00		$227,600.00						
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			0.33%	$2,523.00	$772,261.54	$774,784.54	$774,784.54								
55	Surplus General Budget			#DIV/0!	$0.00		$0.00									
	Total	288.00	72.00	1.68%	$983,459.65	$58,602,517.63	$59,585,977.28	$59,191,479.54	$166,897.74	$227,600.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	**Line Item.** Put "X" in cell to the left that corresponds to the type of imbalance.	**Amount**	**Comment/Explanation**
X				Reserve to Pay Debt Service	$600,000.00	This revenue may not be available in prior years.

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	1,096	$55,792,000.00	1.27%
2	Residential	19,873	$3,748,429,200.00	85.38%
3A/3B	Farm	70	$6,677,000.00	0.15%
4A	Commercial	585	$371,648,000.00	8.47%
4B	Industrial	30	$47,998,900.00	1.09%
4C	Apartments	25	$159,657,900.00	3.64%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property			0.00%
	Total	21,679	$4,390,203,000.00	100.00%

Average Ratio (%), Assessed to True Value	103.23%
Equalized Valuation, Taxable Properties	$4,252,836,384.77

Total # of property tax appeals filed in 2016	County Tax Board	252.00
	State Tax Court	3.00
Number of 2016 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2016	$1,061.91

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	29	$383,791,000.00	54.08%
15B	Other Schools	1	$797,400.00	0.11%
15C	Public Property	479	$83,773,300.00	11.80%
15D	Church and Charities	38	$50,149,600.00	7.07%
15E	Cemeteries & Graveyards	7	$2,810,500.00	0.40%
15F	Other Exempt	298	$188,373,200.00	26.54%
	Total	852	$709,695,000.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 16.17%

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	39		$553,300.00	$20,630.71
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	39	0.00	553,300.00	20,630.71

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Franklin Square	Aff. Housing	$176,000.00	$4,197,400.00	$156,507.05
Senior Housing I	Aff. Housing	$22,227.00	$7,430,800.00	$277,069.76
Revere Run	Aff. Housing	$3,244.00	$1,200,000.00	$44,744.00
Total Long Term Exemptions - Column Total		201,471.00	12,828,200.00	478,320.82
Mark "X" if Grand Total				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Total Long Term Exemptions - GRAND TOTAL		$201,471.00	$12,828,200.00	$478,320.82

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		8.00	116,192.03	$107,935.00				$8,257.03
Supervisory Staff (Department Heads & Managers)	11.00	1.00	1,223,722.31	$951,958.00		$73,543.80	$125,395.72	$72,824.79
Police Officers (Including Superior Officers)	129.00		18,825,199.63	$12,366,409.00	$650,132.00	$3,214,104.00	$1,598,789.24	$995,765.39
Fire Fighters (Including Superior Officers)			0.00					$0.00
All Other Union Employees not listed above	144.00	19.00	11,700,745.31	$7,508,467.00	$493,890.00	$962,755.20	$2,123,452.80	$612,180.31
All Other Non-Union Employees not listed above	4.00	44.00	1,365,382.71	$1,214,526.00		$26,743.20	$31,202.27	$92,911.24
Totals	288.00	72.00	33,231,241.98	$22,149,295.00	$1,144,022.00	$4,277,146.20	$3,878,840.03	$1,781,938.75

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	56.00	$12,111.15	$678,224.40	58.00	$11,950.00	$693,100.00
Parent & Child	25.00	$17,417.38	$435,434.50	34.00	$17,199.00	$584,766.00
Employee & Spouse (or Partner)	26.00	$24,573.28	$638,905.28	31.00	$25,385.00	$786,935.00
Family	115.00	$30,692.58	$3,529,646.70	131.00	$30,269.00	$3,965,239.00
Employee Cost Sharing Contribution (enter as negative -)			($1,074,677.04)			
Subtotal	222.00		$4,207,533.84	254.00		$6,030,040.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			$0.00			$0.00
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 -)						
Subtotal	0.00		$0.00	0.00		$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	23	$15,610.00	$359,030.00	24	$15,632.00	$375,168.00
Parent & Child	11	$19,185.00	$211,035.00	9	$19,661.00	$176,949.00
Employee & Spouse (or Partner)	64	$33,409.00	$2,138,176.00	62	$33,672.00	$2,087,664.00
Family	36	$34,235.00	$1,232,460.00	30	$35,032.00	$1,050,960.00
Employee Cost Sharing Contribution (enter as negative -)			($35,378.76)			
Subtotal	134.00		$3,905,322.24	125.00		$3,690,741.00
GRAND TOTAL	356.00		$8,112,856.08	379.00		$9,720,781.00

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
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**
Administration	5573.50	$99,124.21	X		
Chief / Deputy Chief	6795.75	$319,050.52			X
Superior Officers	38181.00	$1,452,500.28	X		
Patrol	74827.95	$2,421,399.33	X		
Dispatch	2286.25	$35,635.74	X		
Non-Union	3881.00	$189,880.81		X	
Public Works	30451.75	$426,110.69	X		
Supervisors	11042.25	$412,967.33	X		
Totals	173039.45	$5,356,668.91			
Total Funds Reserved as of end of 2016					
Total Funds Appropriated in 2017		$288,421.00			

UFB-9 Accumulated Absence Liability

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

	Gross Debt	Deductions	Net Debt
Local School Debt	$7,765,000.00	$7,765,000.00	$0.00
Regional School Debt	$6,913,021.67	$6,913,021.67	$0.00
Utility Fund Debt			
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
Municipal Purposes			
Debt Authorized	$4,472,121.34		$4,472,121.34
Notes Outstanding	$15,945,355.00		$15,945,355.00
Bonds Outstanding	$37,750,000.00	$691,960.15	$37,058,039.85
Loans and Other Debt	$5,645,073.60		$5,645,073.60
Total (Current Year)	$78,490,571.61	$15,369,981.82	$63,120,589.79

Population (2010 census)	64,350
Per Capita Gross Debt	$1,219.74
Per Capita Net Debt	$980.89
3 Yr. Average Property Valuation	$4,198,408,473.67
Net Debt as % of 3 Year Avg Property Valuation	1.50%

	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal				
Bond Anticipation Notes - Interest				
Bonds - Principal				
Bonds - Interest				
Loans & Other Debt - Principal				
Loans & Other Debt - Interest				
Total	$0.00	$0.00	$0.00	$0.00
Total Principal	$0.00	$0.00	$0.00	$0.00
Total Interest	$0.00	$0.00	$0.00	$0.00
% of Total Current Year Budget	0.00%			

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		A+	
Year of Last Rating		2014	

Mark "X" if Municipality has no bond rating

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid

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

Gloucester Township MUA
Fire District #1 (Glendora)
Fire District #2 (Chews Landing)
Fire District #3 (Blenheim)
Fire District #4 (Blackwood)
Fire District #5 (Lambs Terrace)
Fire District #6 (Erial)

USER FRIENDLY BUDGET SECTION - Notes

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