State of New Jersey
Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 0903 Guttenberg Town - County of Hudson — Adopted

Municode: 0903 — Filename: 0903_fba_2017.xlsm

Website: www.guttenbergnj.org

Phone Number: 201-868-2315

Mailing Address: 6808 Park Avenue

Municipality: Guttenberg — State: NJ — Zip: 07093

Email the UFB if not using Outlook

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Gerald	R.	Drasheff	12/31/2017	gerald.drasheff@myguttenberg.com

Chief Administrative Officer

First Name	Middle Name	Last Name	Business Email
Cosmo	A.	Cirillo	ccirillo@myguttenberg.com

Chief Financial Officer

First Name	Middle Name	Last Name	Business Email
Vincent		Buono	cfo@myguttenberg.com

Municipal Clerk

First Name	Middle Name	Last Name	Business Email
Alberto		Cabrera	townclerk@myguttenberg.com

Registered Municipal Accountant

First Name	Middle Name	Last Name	Business Email
Steven	D.	Weilkotz	weikotz@optonline.net

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Alfonso		Caso	12/31/2018	alfonso.caso@myguttenberg.com
Donna		Florio	12/31/2018	donna.florio@myguttenberg.com
Monica		Fundora	12/31/2017	monica.fundora@myguttenberg.com
John	D.	Habermann	12/31/2017	john.habermann@myguttenberg.com
Wayne		Zitt	12/31/2017	wayne.zitt@myguttenberg.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	1.631	$12,890,243.40	44.71%	$5,386.33
Municipal Library			0.00%	$0.00
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	1.412	$11,151,383.00	38.68%	$4,663.09
Regional School District			0.00%	$0.00
County Purposes	0.595	$4,697,651.87	16.29%	$1,964.97
County Library			0.00%	$0.00
County Board of Health			0.00%	$0.00
County Open Space	0.012	$90,082.58	0.31%	$39.63
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2016 Budget)	3.650	$28,829,360.85	100.00%	$12,054.02

Total Taxable Valuation as of	October 1, 2016	$789,292,076.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		$330,247.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.631		-100.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$12,890,243.40	$13,135,039.00	1.90%	$244,795.60

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$5,386.33	$0.00	-100.00%	($5,386.33)

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax		$13,135,039.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		$11,374,410.00
Regional School District		
County Purposes		$4,791,604.00
County Library		
County Board of Health		
County Open Space		$91,884.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$29,392,937.00

Revenue Anticipated, Excluding Tax Levy	5,010,503.00
Budget Appropriations, before Reserve for Uncollected Taxes	13,135,139.00
Total Non-Municipal Tax Levy	$16,257,898.00
Amount to be Raised by Taxes - Before RUT	$24,382,534.00
Reserve for Uncollected Taxes (RUT)	$1,695,042.47
Total Amount to be Raised by Taxes	$26,077,576.47
% of Tax Collections used to Calculate RUT	93.50%
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	27,127,346.20
Total Tax Levy, CY 2016	28,784,346.20
% of Taxes Collected, CY 2016	94.24%
Delinquent Taxes - December 31, 2016	$1,700,000.00

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	61.95%	$651,073.00	$1,051,000.00	$1,702,073.00	$1,702,073.00							
08	Local Revenue	-27.30%	($347,337.79)	$1,272,337.79	$925,000.00	$925,000.00							
09	State Aid (without offsetting appropriation)	0.00%	$0.00	$758,775.00	$758,775.00	$758,775.00							
08	Uniform Construction Code Fees	-65.75%	($95,971.82)	$145,971.82	$50,000.00	$50,000.00							
	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	#DIV/0!	$0.00		$0.00								
08	Other Special Items	-9.04%	($5,966.57)	$65,966.57	$60,000.00	$60,000.00							
15	Receipts from Delinquent Taxes	-2.05%	($31,407.73)	$1,531,407.73	$1,500,000.00	$1,500,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.91%	$245,595.60	$12,890,243.40	$13,135,839.00	$13,135,839.00							
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	2.35%	$415,984.69	$17,715,702.31	$18,131,687.00	$18,131,687.00	$0.00	$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			1.99%	$26,800.00	$1,344,650.00	$1,371,450.00	$1,371,450.00								
21	Land-Use Administration			46.15%	$9,000.00	$19,500.00	$28,500.00	$28,500.00								
22	Uniform Construction Code			22.07%	$48,000.00	$217,500.00	$265,500.00	$265,500.00								
23	Insurance			1.69%	$40,000.00	$2,373,000.00	$2,413,000.00	$2,413,000.00								
25	Public Safety			1.17%	$70,950.00	$6,073,250.00	$6,144,200.00	$6,144,200.00								
26	Public Works			4.42%	$40,000.00	$905,000.00	$945,000.00	$945,000.00								
27	Health and Human Services			14.29%	$5,000.00	$35,000.00	$40,000.00	$40,000.00								
28	Parks and Recreation			18.26%	$76,750.00	$420,250.00	$497,000.00	$497,000.00								
29	Education (including Library)			#DIV/0!	$0.00		$0.00									
30	Unclassified			0.32%	$2,058.23	$638,160.77	$640,219.00	$640,219.00								
31	Utilities and Bulk Purchases			47.11%	$212,000.00	$450,000.00	$662,000.00	$662,000.00								
32	Landfill / Solid Waste Disposal			1.14%	$10,000.00	$875,000.00	$885,000.00	$885,000.00								
35	Contingency			0.00%	$0.00	$6,125.00	$6,125.00	$6,125.00								
36	Statutory Expenditures			9.25%	$85,165.60	$920,782.40	$1,005,948.00	$1,005,948.00								
37	Judgements			#DIV/0!	$0.00		$0.00									
42	Shared Services			28.16%	$53,000.00	$188,200.00	$241,200.00	$241,200.00								
43	Court and Public Defender			0.00%	$0.00	$215,000.00	$215,000.00	$215,000.00								
44	Capital			0.00%	$0.00	$100,000.00	$100,000.00	$100,000.00								
45	Debt			26.79%	$208,353.00	$777,847.00	$986,200.00	$986,200.00								
46	Deferred Charges			-100.00%	($3,259.00)	$3,259.00	$0.00									
48	Debt - Type 1 School District			#DIV/0!	$0.00		$0.00									
50	Reserve for Uncollected Taxes			0.95%	$16,000.00	$1,684,000.00	$1,700,000.00	$1,700,000.00								
55	Surplus General Budget			#DIV/0!	$0.00		$0.00									
	Total	0.00	0.00	5.22%	$899,817.83	$17,246,524.17	$18,146,342.00	$18,146,342.00	$0.00	$0.00	$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**
					N/A	

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	18	$2,078,600.00	0.26%
2	Residential	2,390	$598,369,776.00	75.81%
3A/3B	Farm			0.00%
4A	Commercial	166	$80,678,100.00	10.22%
4B	Industrial	45	$19,282,800.00	2.44%
4C	Apartments	81	$88,882,800.00	11.26%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property			0.00%
	Total	2,700	$789,292,076.00	100.00%

Average Ratio (%), Assessed to True Value	88.13%
Equalized Valuation, Taxable Properties	$895,599,768.52

Total # of property tax appeals filed in 2016	County Tax Board	101.00
	State Tax Court	
Number of 2016 County Tax Board decisions appealed to Tax Court		10.00
Number of pending property tax appeals in State Tax Court		10.00

Amount paid out by municipality for tax appeals in 2016	$169,839.35

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

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	4	$7,826,800.00	15.10%
15B	Other Schools			0.00%
15C	Public Property	10	$37,168,700.00	71.72%
15D	Church and Charities	6	$5,958,900.00	11.50%
15E	Cemeteries & Graveyards			0.00%
15F	Other Exempt	8	$867,300.00	1.67%
	Total	28	$51,821,700.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 6.57%

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				
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

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
Total Long Term Exemptions - Column Total		0.00	0.00	0.00
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		$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		6.00	63,370.00	$60,690.00		$2,680.00		
Supervisory Staff (Department Heads & Managers)	7.00	5.00	539,370.68	$539,370.68				
Police Officers (Including Superior Officers)	23.00		2,079,680.00	$2,079,680.00				
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	15.00	11.00	523,321.21	$523,321.21				
All Other Non-Union Employees not listed above	10.00	33.00	2,117,794.00	$2,117,794.00				
Totals	55.00	55.00	5,323,535.89	$5,320,855.89	$0.00	$2,680.00	$0.00	$0.00

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

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	$12,158.00	$303,950.00	25.00	$11,873.04	$296,826.00
Parent & Child	5.00	$21,762.90	$108,814.50	5.00	$21,252.84	$106,264.20
Employee & Spouse (or Partner)	2.00	$24,315.74	$48,631.48	2.00	$23,745.84	$47,491.68
Family	20.00	$33,920.78	$678,415.60	20.00	$33,125.76	$662,515.20
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	52.00		$1,139,811.58	52.00		$1,113,097.08
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	14	$6,638.59	$92,940.26	14	$6,483.00	$90,762.00
Parent & Child			$0.00			$0.00
Employee & Spouse (or Partner)	8	$13,282.22	$106,257.76	8	$12,970.92	$103,767.36
Family	7	$39,119.09	$273,833.63	7	$38,202.24	$267,415.68
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	29.00		$473,031.65	29.00		$461,945.04
GRAND TOTAL	81.00		$1,612,843.23	81.00		$1,575,042.12

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

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items): Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Totals	0.00	$0.00			
Total Funds Reserved as of end of 2016					
Total Funds Appropriated in 2017					

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

	Gross Debt	Deductions	Net Debt
Local School Debt			$0.00
Regional School Debt			$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	$22,616,349.57	$1,207,902.97	$21,408,446.60
Notes Outstanding			$0.00
Bonds Outstanding			$0.00
Loans and Other Debt			$0.00
Total (Current Year)	$22,616,349.57	$1,207,902.97	$21,408,446.60

Population (2010 census)	11,176	
Per Capita Gross Debt	$2,023.65	
Per Capita Net Debt	$1,915.57	
3 Yr. Average Property Valuation		$918,534,020.67
Net Debt as % of 3 Year Avg Property Valuation		2.33%

	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal	$441,000.00	[redacted]	[redacted]	[redacted]
Bond Anticipation Notes - Interest	$391,000.00	[redacted]	[redacted]	[redacted]
Bonds - Principal	$115,000.00			
Bonds - Interest	$3,353.00			
Loans & Other Debt - Principal	$32,940.00	$33,601.00	$34,277.00	$52,712.00
Loans & Other Debt - Interest	$3,907.00	$2,244.63	$1,569.00	$1,057.00
Total	$987,200.00	$35,845.63	$35,846.00	$53,769.00
Total Principal	$588,940.00	$33,601.00	$34,277.00	$52,712.00
Total Interest	$398,260.00	$2,244.63	$1,569.00	$1,057.00
% of Total Current Year Budget	5.44%			

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		SP-1+	
Year of Last Rating		2017	

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
Receiving	Town of West New York	Tax Assesor		1/1/2017	12/31/2017	$17,500.00
Receiving	Town of West New York	Department of Health		3/1/2017	2/28/2018	$28,000.00

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
Receiving	Town of West New York	Tax Assesor		1/1/2017	12/31/2017	$17,500.00
Receiving	Town of West New York	Department of Health		3/1/2017	2/28/2018	$28,000.00

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

North Hudson Regional Fire