



State of New Jersey
Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 0903 Guttenberg Town - County of Hudson Adopted

Municode: 0903 Filename: 0903_fba_2018.xlsm

Website: www.guttenbergnj.org

Phone Number: 201-868-2315

Mailing Address: 6808 Park Avenue

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

Municipality: Guttenberg State: NJ Zip: 07093

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Wayne	D.	Zitt Jr.	12/31/2021	wzitt@myguttenberg.com

Chief Administrative Officer

Cosmo	A.	Cirillo		ccirillo@myguttenberg.com
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Chief Financial Officer

Vincent		Buono		cfo@myguttenberg.com
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Municipal Clerk

Alberto		Cabrera		townclerk@myguttenberg.com
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Registered Municipal Accountant

Steven	D.	Weilkotz		weilkotz@optonline.net
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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	12/31/2021	monica.fundora@myguttenberg.com
John	D.	Habermann	12/31/2021	john.habermann@myguttenberg.com
Richard		Delafuente	12/31/2021	rdelafuente@myguttenberg.com



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	1.667	\$13,135,839.00	45.38%	\$0.00
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	1.416	\$11,158,596.00	38.55%	\$0.00
Regional School District			0.00%	\$0.00
County Purposes	0.579	\$4,557,903.83	15.75%	\$0.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.013	\$95,100.67	0.33%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	3.675	\$28,947,439.50	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2017 \$787,777,940.00
(To be used to calculate the current year tax rate)
Current Year Average Residential Assessment \$249,927.48

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.667	1.718	3.06%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$13,135,839.00	\$13,529,914.00	3.00%	\$394,075.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$4,293.75	#DIV/0!	\$4,293.75

Sheet UFB-1

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax		\$13,529,914.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		\$11,381,767.92
Regional School District		
County Purposes		\$4,662,735.62
County Library		
County Board of Health		
County Open Space		\$97,287.99
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$29,671,705.53

Revenue Anticipated, Excluding Tax Levy	5,174,309.07
Budget Appropriations, before Reserve for Uncollected Taxes	13,529,914.00
Total Non-Municipal Tax Levy	\$16,141,791.53
Amount to be Raised by Taxes - Before RUT	\$24,497,396.46
Reserve for Uncollected Taxes (RUT)	\$1,703,027.56
Total Amount to be Raised by Taxes	\$26,200,424.02

% 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 2017	27,616,480.00
Total Tax Levy, CY 2017	29,203,146.00
% of Taxes Collected, CY 2017	<u>94.57%</u>
Delinquent Taxes - December 31, 2017	<u>\$1,700,000.00</u>

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	-6.72%	(\$114,441.00)	\$1,702,073.00	\$1,587,632.00	\$1,587,632.00							
08	Local Révenue	-37.04%	(\$626,584.03)	\$1,691,584.03	\$1,065,000.00	\$1,065,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$758,775.00	\$758,775.00	\$758,775.00							
08	Uniform Construction Code Fees	-56.56%	(\$97,668.00)	\$172,668.00	\$75,000.00	\$75,000.00							
	<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	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-50.76%	(\$46,294.14)	\$91,196.21	\$44,902.07	\$44,902.07							
15	Receipts from Delinquent Taxes	-5.35%	(\$78,356.83)	\$1,463,356.83	\$1,385,000.00	\$1,385,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	3.00%	\$394,075.00	\$13,135,839.00	\$13,529,914.00	\$13,529,914.00							
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	-2.99%	(\$569,269.00)	\$19,015,492.07	\$18,446,223.07	\$18,446,223.07	\$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		% 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
	Full-Time	Part-Time													
20	General Government		3.00%	\$41,143.00	\$1,371,450.00	\$1,412,593.00	\$1,412,593.00								
21	Land-Use Administration		0.00%	\$0.00	\$28,500.00	\$28,500.00	\$28,500.00								
22	Uniform Construction Code		-10.17%	(\$27,000.00)	\$265,500.00	\$238,500.00	\$238,500.00								
23	Insurance		6.51%	\$157,000.00	\$2,413,000.00	\$2,570,000.00	\$2,570,000.00								
25	Public Safety		-4.04%	(\$248,200.00)	\$6,144,200.00	\$5,896,000.00	\$5,896,000.00								
26	Public Works		10.36%	\$97,900.00	\$945,000.00	\$1,042,900.00	\$1,042,900.00								
27	Health and Human Services		25.00%	\$10,000.00	\$40,000.00	\$50,000.00	\$50,000.00								
28	Parks and Recreation		27.77%	\$138,000.00	\$497,000.00	\$635,000.00	\$635,000.00								
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00									
30	Unclassified		9.27%	\$59,367.00	\$640,219.00	\$699,586.00	\$699,586.00								
31	Utilities and Bulk Purchases		23.41%	\$155,000.00	\$662,000.00	\$817,000.00	\$817,000.00								
32	Landfill / Solid Waste Disposal		7.34%	\$65,000.00	\$885,000.00	\$950,000.00	\$950,000.00								
35	Contingency		0.00%	\$0.00	\$6,125.00	\$6,125.00	\$6,125.00								
36	Statutory Expenditures		10.40%	\$104,649.00	\$1,005,948.00	\$1,110,597.00	\$1,110,597.00								
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		0.00%	\$0.00	\$241,200.00	\$241,200.00	\$241,200.00								
43	Court and Public Defender		48.84%	\$105,000.00	\$215,000.00	\$320,000.00	\$320,000.00								
44	Capital		-100.00%	(\$100,000.00)	\$100,000.00	\$0.00									
45	Debt		0.00%	\$22.00	\$986,200.00	\$986,222.00	\$986,222.00								
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		0.00%	\$0.00	\$1,700,000.00	\$1,700,000.00	\$1,700,000.00								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	3.07%	\$557,881.00	\$18,146,342.00	\$18,704,223.00	\$18,704,223.00	\$0.00	\$0.00	\$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, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	17	\$1,872,800.00	0.24%
2 Residential	2,386	\$596,220,076.00	75.28%
3A/3B Farm			0.00%
4A Commercial	165	\$79,514,500.00	10.04%
4B Industrial	43	\$18,347,500.00	2.32%
4C Apartments	84	\$95,499,600.00	12.06%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$555,269.00	0.07%
Total	2,696	\$792,009,745.00	100.00%
Average Ratio (%), Assessed to True Value			
		75.40%	
Equalized Valuation, Taxable Properties			
		\$1,050,410,802.39	
Total # of property tax appeals filed in 2017			
		County Tax Board	66.00
		State Tax Court	
Number of 2017 County Tax Board decisions appealed to Tax Court			
		3.00	
Number of pending property tax appeals in State Tax Court			
		35.00	
Amount paid out by municipality for tax appeals in 2017			
		\$3,067.64	

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$7,924,100.00	15.04%
15B Other Schools			0.00%
15C Public Property	14	\$37,168,700.00	70.53%
15D Church and Charities	11	\$6,285,400.00	11.93%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	5	\$1,322,500.00	2.51%
Total			
	35	\$52,700,700.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties			
		6.65%	

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 2017 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

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		6.00	63,370.00			\$2,680.00		
Supervisory Staff (Department Heads & Managers)	7.00	5.00	550,157.00					
Police Officers (Including Superior Officers)	23.00		2,121,274.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	15.00	11.00	539,020.00					
All Other Non-Union Employees not listed above	10.00	33.00	1,858,079.00					
Totals	55.00	55.00	5,131,900.00	\$0.00	\$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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	22.00	\$11,861.16	\$260,945.52	25.00	\$12,158.00	\$303,950.00
Parent & Child	6.00	\$21,231.16	\$127,386.96	5.00	\$21,762.90	\$108,814.50
Employee & Spouse (or Partner)	4.00	\$23,722.32	\$94,889.28	2.00	\$24,315.74	\$48,631.48
Family	16.00	\$33,092.76	\$529,484.16	20.00	\$33,920.78	\$678,415.60
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	48.00		\$1,012,705.92	52.00		\$1,139,811.58
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	15	\$6,304.08	\$94,561.20	14	\$6,638.59	\$92,940.26
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	8	\$12,608.28	\$100,866.24	8	\$13,282.22	\$106,257.76
Family	5	\$40,571.76	\$202,858.80	7	\$39,119.09	\$273,833.63
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	28.00		\$398,286.24	29.00		\$473,031.65
GRAND TOTAL	76.00		\$1,410,992.16	81.00		\$1,612,843.23

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

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal			
Regional School Debt			\$0.00	Utility Fund - Interest			
Utility Fund Debt				Bond Anticipation Notes - Principal	\$251,000.00		
0			\$0.00	Bond Anticipation Notes - Interest	\$699,375.00		
0			\$0.00	Bonds - Principal			
0			\$0.00	Bonds - Interest			
0			\$0.00	Loans & Other Debt - Principal	\$33,601.00	\$34,277.00	\$34,966.00
0			\$0.00	Loans & Other Debt - Interest	\$2,245.00	\$1,569.00	\$880.00
0			\$0.00				
0			\$0.00	Total	\$986,221.00	\$35,846.00	\$35,846.00
Municipal Purposes							
Debt Authorized	\$24,430,769.89	\$3,190,989.51	\$21,239,780.38	Total Principal	\$284,601.00	\$34,277.00	\$34,966.00
Notes Outstanding			\$0.00	Total Interest	\$701,620.00	\$1,569.00	\$880.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	5.27%		
Loans and Other Debt			\$0.00				
Total (Current Year)	\$24,430,769.89	\$3,190,989.51	\$21,239,780.38	Description	Debt Not Listed Above		
Population (2010 census)	11,176			Total Guarantees - Governmental			
Per Capita Gross Debt	\$2,186.00			Total Guarantees - Other			
Per Capita Net Debt	\$1,900.48			Total Capital/Equipment Leases			
3 Yr. Average Property Valuation		\$965,149,633.67		Total Other			
Net Debt as % of 3 Year Avg Property Valuation		2.20%		Bond Rating	Moody's	Standard & Poors	Fitch
				Rating		AA	
				Year of Last Rating		2018	
				Mark "X" if Municipality has no bond rating			

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)
