



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1012_fba_2016.xlsm

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

Chief Administrative Officer

Judy	M	Bass		ggclerk@yahoo.com
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Chief Financial Officer

Diane		Laudenbach		ggtaxcollector@yahoo.com
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Municipal Clerk

Judy	M	Bass		ggclerk@yahoo.com
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Registered Municipal Accountant

William	M	Colantano		WMC@bkc-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph		Delasey	12/31/2017	ggcouncil.delasey@yahoo.com
Michael		Gronau	12/31/2017	ggcouncil.gronau@yahoo.com
Richard		Mitterando	12/31/2018	ggcouncil.mitterando@yahoo.com
Carol		Morton	12/31/2018	ggcouncil.morton@yahoo.com
Linda		Rifino	12/31/2016	ggcouncil.rifino@yahoo.com
Steve		Yaros	12/31/2016	ggcouncil.yaros@yahoo.com

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 Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	13.01%	\$20,822.16	\$160,000.00	\$180,822.16	\$160,000.00		\$20,822.16					
08	Local Revenue	-3.83%	(\$14,008.02)	\$365,308.02	\$351,300.00	\$63,200.00		\$288,100.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$119,635.00	\$119,635.00	\$119,635.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-40.28%	(\$1,364.44)	\$3,387.48	\$2,023.04	\$2,023.04							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	#DIV/0!	\$30,000.00		\$30,000.00	\$30,000.00							
15	Receipts from Delinquent Taxes	-11.48%	(\$5,949.92)	\$51,811.70	\$45,861.78	\$45,861.78							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.32%	\$11,408.00	\$867,028.00	\$878,436.00	\$878,436.00							
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	2.61%	\$40,907.78	\$1,567,170.20	\$1,608,077.98	\$1,299,155.82	\$0.00	\$308,922.16	\$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	WATER Utility	Utility	Utility	Utility	Utility	Utility
20	1.00	10.00	-11.33%	(\$41,769.89)	\$368,753.89	\$326,984.00	\$205,934.00			\$121,050.00					
21		0.50	1.40%	\$357.00	\$25,488.00	\$25,845.00	\$25,845.00								
22			#DIV/0!	\$0.00		\$0.00									
23			38.24%	\$56,598.00	\$148,000.00	\$204,598.00	\$154,160.00			\$50,438.00					
25		1.00	-1.39%	(\$750.00)	\$53,900.00	\$53,150.00	\$53,150.00								
26	2.00	1.00	3.60%	\$7,000.00	\$194,636.00	\$201,636.00	\$201,636.00								
27		0.35	-1.34%	(\$18.00)	\$1,341.00	\$1,323.00	\$1,323.00								
28			30.02%	\$1,501.00	\$5,000.00	\$6,501.00	\$6,501.00								
29			#DIV/0!	\$0.00		\$0.00									
30			#DIV/0!	\$6,886.39		\$6,886.39	\$2,023.04			\$4,863.35					
31			12.34%	\$8,590.00	\$69,600.00	\$78,190.00	\$56,640.00			\$21,550.00					
32	1.00	0.15	11.52%	\$6,250.00	\$54,250.00	\$60,500.00	\$60,500.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00									
36			12.72%	\$7,458.25	\$58,654.00	\$66,112.25	\$50,512.25			\$15,600.00					
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43			0.76%	\$300.00	\$39,700.00	\$40,000.00	\$40,000.00								
44			#DIV/0!	\$2,300.00		\$2,300.00	\$2,300.00								
45			0.15%	\$572.66	\$392,861.12	\$393,433.78	\$298,631.53			\$94,802.25					
46			123.01%	\$17,099.02	\$13,900.98	\$31,000.00	\$30,000.00			\$1,000.00					
48			#DIV/0!	\$0.00		\$0.00									
50			0.00%	\$0.00	\$110,000.00	\$110,000.00	\$110,000.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	4.00	13.00	4.71%	\$72,374.43	\$1,536,084.99	\$1,608,459.42	\$1,299,155.82	\$0.00	\$0.00	\$309,303.60	\$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, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	44	\$1,241,203.00	0.89%	15A Public Schools			0.00%
2 Residential	707	\$129,471,200.00	93.04%	15B Other Schools			0.00%
3A/3B Farm	20	\$2,005,658.00	1.44%	15C Public Property	38	\$2,502,542.00	42.18%
4A Commercial	15	\$4,823,300.00	3.47%	15D Church and Charities	4	\$554,200.00	9.34%
4B Industrial	1	\$268,600.00	0.19%	15E Cemeteries & Graveyards	1	\$124,500.00	2.10%
4C Apartments	4	\$1,212,500.00	0.87%	15F Other Exempt	6	\$2,752,200.00	46.38%
5A/5B Railroad	6	\$127,500.00	0.09%				
6A/6B Business Personal Property			0.00%				
Total	797	\$139,149,961.00	100.00%	Total	49	\$5,933,442.00	100.00%
Average Ratio (%), Assessed to True Value				90.17%			
Equalized Valuation, Taxable Properties				\$154,319,575.25			
Total # of property tax appeals filed in 2015				County Tax Board			
				State Tax Court			
				1.00			
Number of 2015 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2015				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties 4.26%			

<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 2015 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	1	\$25,000.00	\$1,920,000.00	\$56,741.60
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	1	25,000.00	1,920,000.00	56,741.60

**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	40,758.57	\$35,495.00		\$2,686.10		\$2,577.47
Supervisory Staff (Department Heads & Managers)	2.00	4.00	191,169.12	\$191,169.12	\$20,970.81	\$23,819.67	\$44,042.24	\$16,440.84
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	2.00	3.00	146,013.96	\$83,097.04	\$16,479.38	\$10,353.89	\$48,329.64	\$7,717.18
Totals	4.00	14.00	377,941.65	\$309,761.16	\$37,450.19	\$36,859.66	\$92,371.88	\$26,735.49

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			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2.00	\$22,756.68	\$45,513.36	3.00	\$21,344.24	\$64,032.72
Family	2.00	\$30,491.60	\$60,983.20	1.00	\$28,870.92	\$28,870.92
Employee Cost Sharing Contribution (enter as negative -)			(\$14,124.47)			(\$15,435.54)
Subtotal	4.00		\$92,372.09	4.00		\$77,468.10
<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			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$31,347.60	\$31,347.60	1	\$29,721.36	\$29,721.36
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	1.00		\$31,347.60	1.00		\$29,721.36
GRAND TOTAL	5.00		\$123,719.69	5.00		\$107,189.46

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$638,492.45	\$638,492.45				
Utility Fund Debt						
WATER	\$468,871.00	\$468,871.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized	\$2,056,362.00	\$0.42				
Notes Outstanding		\$0.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$3,163,725.45	\$1,107,363.87				
Population (2010 census)	<u>1,704</u>					
Per Capita Gross Debt	<u>\$1,856.65</u>					
Per Capita Net Debt	<u>\$1,206.78</u>					
3 Yr. Average Property Valuation		<u>\$155,525,321.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.32%</u>				
Utility Fund - Principal			\$79,000.00	\$65,000.00		
Utility Fund - Interest			\$19,890.00	\$17,046.26		
Bond Anticipation Notes - Principal			\$61,000.00			
Bond Anticipation Notes - Interest			\$10,000.00			
Bonds - Principal			\$150,000.00	\$175,000.00		
Bonds - Interest			\$66,175.00	\$59,612.50		
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$386,065.00	\$316,658.76	\$0.00	\$0.00
Total Principal			\$290,000.00	\$240,000.00	\$0.00	\$0.00
Total Interest			\$96,065.00	\$76,658.76	\$0.00	\$0.00
% of Total Current Year Budget			<u>24.00%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	A2					
Year of Last Rating	A2					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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