

State of New Jersey Local Government Services

Year:	2017	Municipal User	Friendly B	udget	
MUNICIPALITY:	0120 Port Republic City -	County of Atlantic		•	Adopted 💌
Municode:			Filename:	0120_fba_2017	.xlsm
	Website:	portrepublicnj.org			
	Phone Number:		609-652-1501		
	Mailing Address:				
Email the UFB if no	t using Outlook	Municipality:	Port Republic	State: NJ Z	ip: 08241
	Mayor				
First Name	Middle Name	Last Name	Term Expires	Business Email	
Gary	В	Giberson	12/31/2017	portrepublic.cityclerk@co	mcast.net
	Chief Administr	ative Officer			
n/a				n/a	
	Chief Financial	Officer			
Gina	E	Simon		ginasimon.portrepublic@	<u>Pcomcast.net</u>
	Municipal Clerk				
Kimberly	А	Campellone		portrepublic.cityclerk@co	mcast.net
	Registered Mun	icipal Accountant			
Nancy		Sbrolla		nsbrolla@ford-scott.com	
	Governing Body	y Members			
First Name	Middle Name	Last Name	Term Expires	Business Email	
Steven		Allgeyer	12/31/2019	portrepublic.cityclerk@co	mcast.net
Nicholas		Capille	12/31/2017	portrepublic.cityclerk@co	mcast.net
Doris		Bugdon	12/31/2018	portrepublic.cityclerk@co	mcast.net
Roger		Giberson	12/31/2020	portrepublic.cityclerk@co	mcast.net
Donna		Riegel	12/31/2019	portrepublic.cityclerk@co	mcast.net
Kevin		Wessler	12/31/2017	portrepublic.cityclerk@co	mcast.net
Stanley		Kowzlowski	12/31/2017	portrepublic.cityclerk@co	mcast.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Proper	ty Tax Levies - ALL	entities levying proper	<u>ty taxes</u>		Current Year 2017 Budget	
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes <u>Actual</u>	l/Estimated <u>Tax Levy</u>
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact		
Municipal Purpose Tax	0.650	\$507,964.00	17.49%	\$740,304.32	Municipal Purpose Tax ESTIMA	TED \$580,081.00
Municipal Library			0.00%	\$0.00	Municipal Library	
Municipal Open Space	0.020	\$15,627.00	0.54%	\$22,774.71	Municipal Open Space ESTIMA	TED \$18,000.0
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)	
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)	
Local School District			0.00%	\$0.00	Local School District ESTIMA	TED \$1,735,000.0
Regional School District	2.183	\$1,705,464.00	58.73%	\$2,485,535.15	Regional School District	
County Purposes	0.770	\$601,849.26	20.73%	\$877,132.25	County Purposes ESTIMA	ATED \$703,000.0
County Library	0.055	\$43,124.76	1.49%	\$62,849.82	County Library	
County Board of Health	0.035	\$27,595.03	0.95%	\$40,216.87	County Board of Health	
County Open Space	0.003	\$2,167.47	0.07%	\$3,158.86	County Open Space	
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)	
Total (Calendar Year 2016 Budget)	3.717	\$2,903,791.52	100.00%	\$4,231,971.98	Total ESTIMATED amount to be raised by taxes	\$3,036,081.00
Total Taxable Valuation as of	October 1, 2016	\$78,129,800.00			Revenue Anticipated, Excluding Tax Levy	640,662.00
(To be used to calculate the current year tax rat	e) =				Budget Appropriations, before Reserve for Uncollected Ta	1,128,143.00
Current Year Average Residential Ass	sessment	\$113,866,000.00			Total Non-Municipal Tax Levy	\$2,456,000.00
	=	- 7 7			Amount to be Raised by Taxes - Before RUT	\$2,943,481.00
	Prior Y	ear to Current Year (Comparison		Reserve for Uncollected Taxes (RUT)	\$92,600.49
					Total Amount to be Raised by Taxes	\$3,036,081.49
	a .	NC · · ID	T D (
	Prior Year	<u>n - Municipal Purposes</u> Current Year		1	% of Tax Collections used to Calculate RUT	96.95%
			% Change (+/-)		% of Tax Collections used to Calculate KOT	90.939
	0.650	0.509	-21.71%		ICO/	
					If % used exceeds the actual collection % then	
		1 - Municipal Purposes	<u>s Tax Levy</u>		reference the statutory exception used	
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		
	\$507,964.00	\$580,081.00	14.20%	\$72,117.00	Tax Collections - ACTUAL as of Prior Year	
					Total Tax Revenue, Collections CY 2016	2,828,790.0
	Comparison - Impact	on Avg. Residential T	<u>'ax Payment (Mun</u>	icipal Purposes Onl	Total Tax Levy, CY 2016	2,909,463.0
		~ **	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2016	97.239
	Prior Year	Current Year	70 Change (+/-)	φ Change (+/-)	70 of Taxes Concetted, CT 2010	97.23%
			-		70 of Taxes Concerca, CT 2010	91.239
	Prior Year (\$740,304.32	S579,577.94	-21.71%		Delinquent Taxes - December 31, 2016	\$68,864.00

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	-1.61%	(\$3,100.00)	\$193,100.00	\$190,000.00	\$190,000.00							
08	Local Revenue	-8.97%	(\$9,610.00)	\$107,110.00	\$97,500.00	\$97,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$176,307.00	\$176,307.00	\$176,307.00							
08	Uniform Construction Code Fees	#DIV/0!	\$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	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-100.00%	(\$30,651.00)	\$30,651.00	\$0.00								
08	Other Special Items	-79.01%	(\$421,045.00)	\$532,900.00	\$111,855.00	\$111,855.00							
15	Receipts from Delinquent Taxes	-15.71%	(\$12,111.00)	\$77,111.00	\$65,000.00	\$65,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	10.71%	\$56,119.00	\$523,962.00	\$580,081.00	\$580,081.00							
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	-25.62%	(\$420,398.00)	\$1,641,141.00	\$1,220,743.00	\$1,220,743.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	2.00	13.00	-7.15%	(\$22,601.00)	\$316,271.00	\$293,670.00	\$291,089.00	\$2,581.00							
21	Land-Use Administration		1.00	1.00%	\$30.00	\$3,000.00	\$3,030.00	\$3,030.00								
22	Uniform Construction Code		4.00	17.88%	\$4,915.00	\$27,488.00	\$32,403.00	\$32,403.00								
23	Insurance			-4.47%	(\$6,196.00)	\$138,640.00	\$132,444.00	\$132,444.00								
25	Public Safety			2.82%	\$1,000.00	\$35,500.00	\$36,500.00	\$36,500.00								
26	Public Works	2.00		7.37%	\$15,807.00	\$214,443.00	\$230,250.00	\$230,250.00								
27	Health and Human Services			#DIV/0!	\$0.00	\$0.00	\$0.00									
28	Parks and Recreation		7.00	-19.38%	(\$5,385.00)	\$27,785.00	\$22,400.00	\$22,400.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00									
31	Utilities and Bulk Purchases			-6.87%	(\$3,800.00)	\$55,300.00	\$51,500.00	\$51,500.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			0.76%	\$369.00	\$48,777.00	\$49,146.00	\$49,146.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			0.00%	\$0.00	\$14,000.00	\$14,000.00	\$14,000.00								
43	Court and Public Defender		4.00	1.55%	\$400.00	\$25,850.00	\$26,250.00	\$26,250.00								
44	Capital			-85.36%	(\$72,900.00)	\$85,400.00	\$12,500.00	\$12,500.00								
45	Debt			-59.95%	(\$308,667.00)	\$514,917.00	\$206,250.00	\$206,250.00								
46	Deferred Charges			0.00%	\$0.00	\$17,800.00	\$17,800.00	\$17,800.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			0.38%	\$349.00	\$92,251.00	\$92,600.00	\$92,600.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	4.00	29.00	-24.53%	(\$396,679.00)	\$1,617,422.00	\$1,220,743.00	\$1,218,162.00	\$2,581.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	<i>_</i>			Sincoronal		
/	Revenues at Risk	Future V. Veducitions	Sume Appropriation Inc.	Source of the second se	Amount	Comment/Explanation
				None		

		erties (October 1, 2016 Valu		ROPERTY - PROPERTY Property Tax Asses		perties (October 1, 2016 Va	lue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	99	\$3,372,000.00	2.96%	15A Public Schools	4	\$2,911,600.00	25.13%
2 Residential	467	\$106,652,900.00	93.67%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	3	\$348,500.00	0.31%	15C Public Property	53	\$5,958,700.00	51.42%
4A Commercial	12	\$3,492,600.00	3.07%	15D Church and Charities	3	\$1,492,700.00	12.88%
4B Industrial	0		0.00%	15E Cemeteries & Graveyards	9	\$228,400.00	1.97%
4C Apartments	0		0.00%	15F Other Exempt	5	\$996,100.00	8.60%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	581	\$113,866,000.00	100.00%	Total	74	\$11,587,500.00	100.00%
		100.000					
Average Ratio (%), Assessed to True		100.00%					
Equalized Valuation, Taxable Propert	ies	\$113,866,000.00		Percentage of Exempt vs.			
				Non-Exempt Properties	10.18%		
Total # of property tax appeals fi	led in 2016	County Tax Board	4.00				
		State Tax Court	0.00				
Number of 2016 County Tax Board de	ecisions appealed to Ta	x Court	0.00				
Number of pending property tax appea	als in State Tax Court		0.00				
Amount paid out by municipality for t	ax appeals in 2016		\$272,300.00				
Prior Budget Year's Payr		PILOT) - 5 Year Exemption	ns/Abatements				
	# of	PILOT		Taxes if Billed in Full			
	Parcels	Billing/Revenue	Assessed Value	2016 Total Tax Rate			
G Commercial/Industrial Exemption	0						
I Dwelling Exemption	0						
J Dwelling Abatement	0						
K New Dwelling/Conversion Exemption	0						
L New Dwelling/Conversion Abatement	0						
N Multiple Dwelling Exemption	0						
O Multiple Dwelling Abatement	0						
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00			
			Sheet UFB.	-5			

ASSESSED DOODEDTV VALUATIONS EVEMDT DOODEDTV DOODEDTV TAV ADDEAL DATA

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								US		BUDGET SECTIO	DN								
Prior Budget Year	r's Payments in Lie	eu of Tax (PILOT)	- Long Term Tax I	Exemptions	Prior Budget Year	's Payments in Lie	eu of Tax (PILOT	`) - Long Term Ta	ax Exemptions	Prior Budget Ye	ar's Payments in Lie	eu of Tax (PILOT) - Long Term Tax	Exemptions	Prior Budge	t Year's Payments in Lie	u of Tax (PILOT)	- Long Term Tax Ex	remptions
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full ue 2016 Total Tax Rate	Project Name			PILOT Billing Assessed Value		Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rat
None					None					None					None				
												-							
																			<u> </u>
																			4
										-									1
						1					1								
																			1
												-							1
	1					1	1				1					-			
	1					1					1								
Total Long Term Exemptions - 0	Column Total	0.00	0.00	0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	as - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptio	ns - Column Total	\$0.00	\$0.00	\$0.00
Mark ''X'' if Grand Total															Total Long Term Exemp	tions - GRAND TOTAL	\$0.00	\$0.00	\$0.00
									She	eet UFB-6									Sheet UFB-6C

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		8.00	4,600.00	\$4,200.00				\$400.00
Supervisory Staff (Department Heads & Managers)	2.00	5.00	240,044.76	\$168,238.56	\$3,000.00	\$15,448.00	\$41,608.20	\$11,750.00
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	19.00	208,365.52	\$142,758.44	\$2,950.00	\$10,298.00	\$42,109.08	\$10,250.00
Totals	4.00	32.00	453,010.28	\$315,197.00	\$5,950.00	\$25,746.00	\$83,717.28	\$22,400.00

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

NO

Note - **<u>Base Pay</u>** 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	Current Year Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost			*••	1.00		
Single Coverage	2.00	\$11,055.84	\$22,111.68	1.00	\$10,697.50	\$10,697.50
Parent & Child			\$0.00	1.00	\$19,148.52	\$19,148.52
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	2.00	\$30,802.80	\$61,605.60	2.00	\$29,846.04	\$59,692.08
Employee Cost Sharing Contribution (enter as negative -)			(\$8,061.60)			(\$8,718.84)
Subtotal	4.00		\$75,655.68	4.00		\$80,819.26
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			\$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
GRAND TOTAL	4.00		\$75,655.68	4.00		\$80,819.26

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

YES	
YES	

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit

			(check applicable items)						
	Gross Days of		Approved		Individual				
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment				
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement				
All City Employees	24.00				X				
Totals	24.00	\$4,159.00							
Total Funds Reserved	as of end of 2016								
Total Funds App	ropriated in 2017								
			•						

UFB-9 Accumulated Absence Liability

	Gross		Net		Current Year	2018	2019	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$200,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$6,250.00			
0			\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$206,250.00	\$0.00	\$0.00	\$0.00
Municipal Purposes								
Debt Authorized	\$36,249.00		\$36,249.00	Total Principal	\$200,000.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$500,000.00		\$500,000.00	Total Interest	\$6,250.00	\$0.00	\$0.00	\$0.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	16.90%			
Loans and Other Debt			\$0.00		-	-		
				Description		Debt Not Lis	sted Above	
Total (Current Year)	\$536,249.00	\$0.00	\$536,249.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	1,037			Total Other				
Per Capita Gross Debt	\$517.12			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$517.12			Rating				
				Year of Last Rating				
3 Yr. Average Property Valuation		\$128,539,829.67						
				Mark ''X'' if Municipality has	X			
Net Debt as % of 3 Year Avg Prope	erty Valuation	0.42%		· · ·				
	=			Sheet UFB-10				

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

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or						
Receiving	Providing Services To/Receiving	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be
Services?	Services From			0		Received/Paid
Receiving	State Police	Police				\$0.00
Receiving	Galloway Township	Recreation				\$10,000.00
	Galloway Township	Ambulance				\$10,000.00
	Galloway Township	Senior Services				\$2,000.00
Receiving	Galloway Township	911 Dispatch				\$2,000.00
Receiving	Atlatntic County	Salt Dome				\$0.00
Receiving	Atlatntic County	Street Sweeping				\$0.00
		Road Patching				\$0.00
Receiving	Atlatntic County	Use of equipment				\$0.00
Receiving	Atlatntic County	Diesel				\$0.00

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

USER FRIENDLY BUDGET SECTION - Notes

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