



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 0112 Hamilton Township - County of Atlantic Introduced

Municode: 0112 **Filename:** 0112_fbi_2016.xlsm

Website: townshipofhamilton.com

Phone Number: 609 625-0862

Mailing Address: 6101 Thirteenth Street

Mays Landing

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

Municipality: Hamilton Twp **State:** NJ **Zip:** 08330

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Roger		Silva	12/31/2016	Mayor@townshipofhamilton.com

Chief Administrative Officer

Michael		Jacobs		mjacobs@townshipofhamilton.com
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Chief Financial Officer

Dorothy	S.	Gallagher		dgallagher@townshipofhamilton.com
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Municipal Clerk

Joan	I.	Anderson		janderson@townshipofhamilton.com
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Registered Municipal Accountant

Leon	P.	Costello		lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Roger		Silva	12/31/2016	Mayor@townshipofhamilton.com
Amy	L.	Gatto	12/31/2016	Committee@townshipofhamilton.com
Rodney	C.	Guishard	12/31/2018	Committee@townshipofhamilton.com
John		Kurtz	12/31/2017	Committee@townshipofhamilton.com
Arthur	J.	Schenker	12/31/2018	Committee@townshipofhamilton.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.837	\$17,495,685.91	29.08%	\$1,345.07	Municipal Purpose Tax	ACTUAL	\$17,837,044.85
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	0.962	\$20,116,473.00	33.43%	\$1,545.94	Local School District	ESTIMATED	\$20,518,802.46
Regional School District	0.559	\$11,708,972.00	19.46%	\$898.32	Regional School District	ESTIMATED	\$11,943,151.44
County Purposes	0.520	\$10,852,799.91	18.04%	\$835.65	County Purposes	ESTIMATED	\$11,069,855.91
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	2.878	\$60,173,930.82	100.00%	\$4,624.97	Total ESTIMATED amount to be raised by taxes		\$61,368,854.66
Total Taxable Valuation as of October 1, 2015 <u><u>\$2,096,725,699.00</u></u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u><u>\$160,701.00</u></u>					Revenue Anticipated, Excluding Tax Levy <u>7,865,559.30</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>24,146,678.03</u> Total Non-Municipal Tax Levy <u>\$43,531,809.81</u> Amount to be Raised by Taxes - Before RUT <u>\$59,812,928.54</u> Reserve for Uncollected Taxes (RUT) <u>\$1,555,926.12</u> Total Amount to be Raised by Taxes <u>\$61,368,854.66</u>		
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
	Prior Year	Current Year	% Change (+/-)				
	0.837	0.853	1.88%				
<u>Comparison - Municipal Purposes Tax Levy</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$17,495,685.91	\$17,837,044.85	1.95%	\$341,358.94			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$1,345.07	\$1,370.30	1.88%	\$25.23			
Sheet UFB-1					% of Tax Collections used to Calculate RUT <u>97.46%</u> If % used exceeds the actual collection % then reference the statutory exception used <u></u> <u>Tax Collections - ACTUAL as of Prior Year</u> Total Tax Revenue, Collections CY 2015 <u>59,405,609.72</u> Total Tax Levy, CY 2015 <u>60,384,656.70</u> % of Taxes Collected, CY 2015 <u>98.38%</u> Delinquent Taxes - December 31, 2015 <u>\$865,873.86</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	27.06%	\$600,700.00	\$2,220,000.00	\$2,820,700.00	\$2,820,700.00							
08	Local Revenue	-11.94%	(\$123,933.69)	\$1,038,233.69	\$914,300.00	\$914,300.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,841,043.00	\$2,841,043.00	\$2,841,043.00							
08	Uniform Construction Code Fees	-18.07%	(\$82,723.00)	\$457,723.00	\$375,000.00	\$375,000.00							
	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	-86.11%	(\$629,349.67)	\$730,865.97	\$101,516.30	\$101,516.30							
08	Other Special Items	-36.72%	(\$181,592.68)	\$494,592.68	\$313,000.00	\$313,000.00							
15	Receipts from Delinquent Taxes	-34.79%	(\$266,791.71)	\$766,791.71	\$500,000.00	\$500,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.05%	(\$372,924.72)	\$18,209,969.57	\$17,837,044.85	\$17,837,044.85							
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	-3.95%	(\$1,056,615.47)	\$26,759,219.62	\$25,702,604.15	\$25,702,604.15	\$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	17.00	9.00	9.82%	\$198,686.31	\$2,023,373.69	\$2,222,060.00									
21	Land-Use Administration	3.00	1.00	-9.28%	(\$34,950.91)	\$376,600.91	\$341,650.00									
22	Uniform Construction Code	4.00	3.00	-29.37%	(\$172,236.98)	\$586,486.98	\$414,250.00									
23	Insurance			3.83%	\$125,205.05	\$3,269,903.95	\$3,395,109.00									
25	Public Safety	72.00	11.00	-0.93%	(\$67,941.80)	\$7,273,545.83	\$7,205,604.03									
26	Public Works	21.00	1.00	3.18%	\$119,332.86	\$3,754,667.14	\$3,874,000.00									
27	Health and Human Services			-5.41%	(\$2,140.85)	\$39,540.85	\$37,400.00									
28	Parks and Recreation			#DIV/0!	\$0.00		\$0.00									
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			0.00%	\$0.00	\$240,000.00	\$240,000.00									
31	Utilities and Bulk Purchases			10.94%	\$100,500.00	\$918,500.00	\$1,019,000.00									
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			118.58%	\$43,400.00	\$36,600.00	\$80,000.00									
36	Statutory Expenditures			2.31%	\$50,005.38	\$2,169,123.62	\$2,219,129.00									
37	Judgements			#DIV/0!	\$150,000.00		\$150,000.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	7.00	2.00	0.97%	\$5,650.00	\$579,550.00	\$585,200.00									
44	Capital			-3.51%	(\$20,000.00)	\$570,000.00	\$550,000.00									
45	Debt			-20.72%	(\$470,874.00)	\$2,272,450.00	\$1,801,576.00									
46	Deferred Charges			#DIV/0!	\$11,700.00		\$11,700.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.70%	\$40,874.21	\$1,515,051.91	\$1,555,926.12									
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	124.00	27.00	0.30%	\$77,209.27	\$25,625,394.88	\$25,702,604.15	\$25,702,604.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation

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	4,352	\$72,039,700.00	3.44%	15A Public Schools	22	\$132,021,300.00	29.72%
2 Residential	8,868	\$1,425,100,400.00	67.97%	15B Other Schools	6	\$1,918,600.00	0.43%
3A/3B Farm	182	\$12,270,464.00	0.59%	15C Public Property	3,537	\$127,213,400.00	28.64%
4A Commercial	292	\$463,333,600.00	22.10%	15D Church and Charities	35	\$11,036,305.00	2.48%
4B Industrial	10	\$20,819,200.00	0.99%	15E Cemeteries & Graveyards	9	\$4,721,300.00	1.06%
4C Apartments	17	\$96,686,600.00	4.61%	15F Other Exempt	108	\$167,314,401.00	37.66%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$6,475,735.00	0.31%				
Total	13,722	\$2,096,725,699.00	100.00%	Total	3,717	\$444,225,306.00	100.00%
Average Ratio (%), Assessed to True Value				92.96%			
Equalized Valuation, Taxable Properties				\$2,255,513,875.86			
Total # of property tax appeals filed in 2015			County Tax Board			112.00	
			State Tax Court			7.00	
Number of 2015 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2015				N/A			
				Percentage of Exempt vs. Non-Exempt Properties			
				21.19%			

<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				
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					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - 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 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															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		5.00	105,477.50	\$60,325.00			\$38,946.22	\$6,206.28
Supervisory Staff (Department Heads & Managers)	15.00		1,693,967.87	\$1,269,843.63	\$1,200.00	\$125,708.01	\$196,955.32	\$100,260.91
Police Officers (Including Superior Officers)	49.00		7,081,449.17	\$4,209,448.38	\$642,606.59	\$1,030,863.00	\$813,047.92	\$385,483.28
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	42.00		3,230,863.93	\$1,821,379.24	\$96,817.02	\$189,712.31	\$970,497.76	\$152,457.60
All Other Non-Union Employees not listed above	18.00	22.00	1,716,370.53	\$1,259,280.14	\$8,100.00	\$125,345.68	\$220,552.78	\$103,091.93
Totals	124.00	27.00	13,828,129.00	\$8,620,276.39	\$748,723.61	\$1,471,629.00	\$2,240,000.00	\$747,500.00

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	16.00	\$11,850.30	\$189,604.80	18.00	\$11,431.65	\$205,769.70
Parent & Child	13.00	\$21,252.84	\$276,286.92	13.00	\$19,352.16	\$251,578.08
Employee & Spouse (or Partner)	16.00	\$23,745.84	\$379,933.44	15.00	\$23,428.52	\$351,427.80
Family	46.00	\$33,137.42	\$1,524,321.32	44.00	\$30,877.71	\$1,358,619.24
Employee Cost Sharing Contribution (enter as negative -)			(\$434,234.00)			(\$381,840.92)
Subtotal	91.00		\$1,935,912.48	90.00		\$1,785,553.90
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$11,873.04	\$11,873.04	1	\$11,451.00	\$11,451.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$23,745.84	\$23,745.84	1	\$22,901.76	\$22,901.76
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,365.39)			(\$1,442.94)
Subtotal	2.00		\$34,253.49	2.00		\$32,909.82
<u>Retirees - 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
GRAND TOTAL	93.00		\$1,970,165.97	92.00		\$1,818,463.72

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**

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
Non-Union Employees	3174.00	\$375,095.31		X	
PBA Union	4366.00	\$773,908.99	X		
Teamsters Union	2934.00	\$339,195.25	X		
Totals	10474.00	\$1,488,199.55			
Total Funds Reserved as of end of 2015		\$14,587.65			
Total Funds Appropriated in 2016		\$40,000.00			

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	\$11,899,000.00	\$11,899,000.00	\$0.00			
Regional School Debt	\$21,730,336.29	\$21,730,336.29	\$0.00			
Utility Fund Debt						
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$1,000.00	\$1,000.00				
Notes Outstanding			\$0.00			
Bonds Outstanding	\$12,720,000.00	\$12,720,000.00				
Loans and Other Debt	\$8,830,778.12	\$8,628,625.18	\$202,152.94			
Total (Current Year)	\$55,181,114.41	\$42,257,961.47	\$12,923,152.94			
Population (2010 census)	<u>26,503</u>					
Per Capita Gross Debt	<u>\$2,082.07</u>					
Per Capita Net Debt	<u>\$487.61</u>					
3 Yr. Average Property Valuation		<u>\$2,301,809,860.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.56%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal	\$1,300,000.00	\$1,450,000.00	\$1,480,000.00	\$8,490,000.00		
Bonds - Interest	\$470,484.00	\$268,400.00	\$227,400.00	\$888,100.00		
Loans & Other Debt - Principal	\$27,183.78	\$27,730.18	\$28,287.55	\$118,951.43		
Loans & Other Debt - Interest	\$3,908.22	\$3,361.42	\$2,804.05	\$5,414.93		
Total	\$1,801,576.00	\$1,749,491.60	\$1,738,491.60	\$9,502,466.36		
Total Principal	\$1,327,183.78	\$1,477,730.18	\$1,508,287.55	\$8,608,951.43		
Total Interest	\$474,392.22	\$271,761.42	\$230,204.05	\$893,514.93		
% of Total Current Year Budget	<u>7.01%</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		AA-				
Year of Last Rating		2015				
Mark "X" if Municipality has no bond rating						

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 - Notes

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