



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0112\_fba\_2019.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
Arthur		Schenker	12/31/2021	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**

Rita		Martino		rmartino@townshipofhamilton.com
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**Registered Municipal Accountant**

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

First Name	Middle Name	Last Name	Term Expires	Business Email
Rodney	C	Guishard	12/31/2021	Committee@townshipofhamilton.com
John		Kurtz	12/31/2021	Committee@townshipofhamilton.com
Judy		Link	12/31/2019	Committee@townshipofhamilton.com
Roger		Silva	12/31/2019	Committee@townshipofhamilton.com


**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

**2018 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	<b>Calendar Year Tax Rate</b>	<b>Calendar Year Tax Levy</b>	<b>% of Total Levy</b>	<b>Avg Residential Taxpayer Impact</b>
Municipal Purpose Tax	0.863	\$18,072,383.80	27.72%	\$1,422.75
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	1.042	\$21,810,416.00	33.45%	\$0.00
Regional School District	0.640	\$13,402,243.00	20.56%	\$0.00
County Purposes	0.512	\$10,703,775.26	16.42%	\$0.00
County Library	0.034	\$716,759.42	1.10%	\$0.00
County Board of Health	0.022	\$467,335.60	0.72%	\$0.00
County Open Space	0.001	\$28,487.27	0.04%	\$0.00
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2018 Budget)</b>	<b>3.114</b>	<b>\$65,201,400.35</b>	<b>100.00%</b>	<b>\$1,422.75</b>

Total Taxable Valuation as of October 1, 2018 \$2,094,348,637.00  
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$161,127.00

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.863	0.883	2.32%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$18,072,383.80	\$18,090,798.29	0.10%	\$18,414.49

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,422.75	\$1,422.75	0.00%	\$0.00

**Current Year 2019 Budget**

<b>Taxes</b>	<b>Actual/Estimated</b>	<b>Tax Levy</b>
Municipal Purpose Tax	ACTUAL	\$18,090,798.29
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$22,500,000.00
Regional School District	ESTIMATED	\$14,000,000.00
County Purposes	ESTIMATED	\$12,500,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$67,090,798.29</b>

Revenue Anticipated, Excluding Tax Levy 10,023,211.90

Budget Appropriations, before Reserve for Uncollected Taxes 26,537,376.28

Total Non-Municipal Tax Levy \$49,000,000.00

Amount to be Raised by Taxes - Before RUT \$65,514,164.38

Reserve for Uncollected Taxes (RUT) \$1,576,633.76

Total Amount to be Raised by Taxes \$67,090,798.14

% of Tax Collections used to Calculate RUT 97.65%

If % used exceeds the actual collection % then  
reference the statutory exception used

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2018 64,197,196.23

Total Tax Levy, CY 2018 65,475,687.35

% of Taxes Collected, CY 2018 98.05%

Delinquent Taxes - December 31, 2018 \$561,637.32

**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	2.82%	\$108,884.55	\$3,854,852.66	\$3,963,737.21	\$3,963,737.21							
08	Local Revenue	-9.99%	(\$107,204.05)	\$1,073,204.05	\$966,000.00	\$966,000.00							
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	-22.25%	(\$127,353.00)	\$572,353.00	\$445,000.00	\$445,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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	-86.85%	(\$712,859.29)	\$820,815.98	\$107,956.69	\$107,956.69							
08	Other Special Items	116.76%	\$589,003.16	\$504,471.84	\$1,093,475.00	\$1,093,475.00							
15	Receipts from Delinquent Taxes	7.42%	\$41,844.53	\$564,155.47	\$606,000.00	\$606,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-2.75%	(\$511,437.64)	\$18,602,235.93	\$18,090,798.29	\$18,090,798.29							
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								
	<b>Total</b>	<b>-2.49%</b>	<b>(\$719,121.74)</b>	<b>\$28,833,131.93</b>	<b>\$28,114,010.19</b>	<b>\$28,114,010.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	17.00	5.00	-2.90%	(\$66,600.00)	\$2,296,465.00	\$2,229,865.00	\$2,229,865.00							
21	Land-Use Administration	4.00		10.28%	\$38,000.00	\$369,750.00	\$407,750.00	\$407,750.00							
22	Uniform Construction Code	5.00	4.00	-13.45%	(\$92,750.00)	\$689,600.00	\$596,850.00	\$596,850.00							
23	Insurance			0.24%	\$8,516.00	\$3,501,445.00	\$3,509,961.00	\$3,509,961.00							
25	Public Safety	71.00	15.00	-6.91%	(\$581,683.29)	\$8,414,505.98	\$7,832,822.69	\$7,832,822.69							
26	Public Works	19.00	2.00	-2.63%	(\$113,900.00)	\$4,323,400.00	\$4,209,500.00	\$4,209,500.00							
27	Health and Human Services			0.00%	\$0.00	\$21,000.00	\$21,000.00	\$21,000.00							
28	Parks and Recreation			#DIV/0!	\$0.00		\$0.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			13.16%	\$25,000.00	\$190,000.00	\$215,000.00	\$215,000.00							
31	Utilities and Bulk Purchases			3.31%	\$36,900.00	\$1,113,600.00	\$1,150,500.00	\$1,150,500.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			100.00%	\$25,000.00	\$25,000.00	\$50,000.00	\$50,000.00							
36	Statutory Expenditures			10.63%	\$250,575.00	\$2,357,623.00	\$2,608,198.00	\$2,608,198.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	9.00	1.00	12.09%	\$77,500.00	\$641,200.00	\$718,700.00	\$718,700.00							
44	Capital			638.46%	\$415,000.00	\$65,000.00	\$480,000.00	\$480,000.00							
45	Debt			-19.65%	(\$462,200.41)	\$2,351,930.00	\$1,889,729.59	\$1,889,729.59							
46	Deferred Charges			#DIV/0!	\$617,500.00		\$617,500.00	\$617,500.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-0.28%	(\$4,447.55)	\$1,581,081.46	\$1,576,633.91	\$1,576,633.91							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>125.00</b>	<b>27.00</b>	<b>0.62%</b>	<b>\$172,409.75</b>	<b>\$27,941,600.44</b>	<b>\$28,114,010.19</b>	<b>\$28,114,010.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<b>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	4,040	\$69,721,600.00	3.33%	15A Public Schools	27	\$151,605,300.00	33.94%
2 Residential	8,902	\$1,432,295,100.00	68.39%	15B Other Schools	1	\$1,790,300.00	0.40%
3A/3B Farm	202	\$12,255,563.00	0.59%	15C Public Property	3,275	\$256,534,801.00	57.44%
4A Commercial	291	\$462,111,300.00	22.06%	15D Church and Charities	54	\$13,282,705.00	2.97%
4B Industrial	10	\$20,419,200.00	0.97%	15E Cemeteries & Graveyards	9	\$4,721,300.00	1.06%
4C Apartments	17	\$89,686,600.00	4.28%	15F Other Exempt	604	\$18,691,100.00	4.18%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$7,859,274.00	0.38%				
<b>Total</b>	<b>13,463</b>	<b>\$2,094,348,637.00</b>	<b>100.00%</b>	<b>Total</b>	<b>3,970</b>	<b>\$446,625,506.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				97.73%			
Equalized Valuation, Taxable Properties				\$2,142,994,614.75			
Total # of property tax appeals filed in 2018				County Tax Board		108.00	
				State Tax Court		1.00	
Number of 2018 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2018				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties			
				21.33%			

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 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																				



**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	96,649.70	\$61,000.00			\$28,058.47	\$7,591.23
Supervisory Staff (Department Heads & Managers)	12.00		1,496,093.30	\$1,084,226.00	\$51,703.00	\$94,151.13	\$169,203.50	\$96,809.67
Police Officers (Including Superior Officers)	56.00		8,108,817.85	\$5,012,600.00	\$463,239.00	\$1,303,829.00	\$850,742.44	\$478,407.41
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	45.00	7.00	3,877,187.09	\$2,048,131.00	\$166,686.00	\$353,066.74	\$1,138,681.07	\$170,622.28
All Other Non-Union Employees not listed above	12.00	15.00	1,641,247.08	\$1,164,234.00	\$16,978.00	\$94,151.13	\$263,314.52	\$102,569.43
<b>Totals</b>	<b>125.00</b>	<b>27.00</b>	<b>15,219,995.02</b>	<b>\$9,370,191.00</b>	<b>\$698,606.00</b>	<b>\$1,845,198.00</b>	<b>\$2,450,000.00</b>	<b>\$856,000.02</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	24.00	\$11,942.08	\$286,609.92	23.00	\$11,720.72	\$269,576.56
Parent & Child	14.00	\$21,572.07	\$302,008.98	17.00	\$21,193.83	\$360,295.11
Employee & Spouse (or Partner)	16.00	\$24,172.08	\$386,753.28	14.00	\$23,722.32	\$332,112.48
Family	45.00	\$33,689.99	\$1,516,049.55	42.00	\$33,092.76	\$1,389,895.92
Employee Cost Sharing Contribution (enter as negative - )			(\$477,970.78)			(\$425,067.32)
<b>Subtotal</b>	<b>99.00</b>		<b>\$2,013,450.95</b>	<b>96.00</b>		<b>\$1,926,812.75</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$24,172.08	\$24,172.08	1	\$23,722.32	\$23,722.32
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$846.02)			(\$830.28)
<b>Subtotal</b>	<b>1.00</b>		<b>\$23,326.06</b>	<b>1.00</b>		<b>\$22,892.04</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>100.00</b>		<b>\$2,036,777.01</b>	<b>97.00</b>		<b>\$1,949,704.79</b>

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)?**

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

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

			Current Year	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$24,977,000.00	\$24,977,000.00	\$0.00			
Regional School Debt	\$17,837,887.98	\$17,837,887.98	\$0.00			
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<b>Municipal Purposes</b>						
Debt Authorized	\$712,500.00	\$712,500.00				
Notes Outstanding	\$4,085,000.00	\$4,085,000.00				
Bonds Outstanding	\$8,490,000.00	\$8,490,000.00				
Loans and Other Debt	\$118,951.43	\$118,951.43				
<b>Total (Current Year)</b>	<b>\$56,221,339.41</b>	<b>\$42,814,887.98</b>	<b>\$13,406,451.43</b>			
Population (2010 census)	26,408					
Per Capita Gross Debt	\$2,128.95					
Per Capita Net Debt	\$507.67					
3 Yr. Average Property Valuation	\$2,190,478,950.67					
Net Debt as % of 3 Year Avg Property Valuation	0.61%					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$112,338.00			
Bonds - Principal			\$1,520,000.00	\$1,000,000.00	\$1,000,000.00	\$4,970,000.00
Bonds - Interest			\$226,300.00	\$179,100.00	\$159,100.00	\$340,950.00
Loans & Other Debt - Principal			\$28,856.13	\$29,436.13	\$30,027.81	\$30,631.36
Loans & Other Debt - Interest			\$2,235.46	\$1,655.45	\$1,063.79	\$460.23
<b>Total</b>			<b>\$1,889,729.59</b>	<b>\$1,210,191.58</b>	<b>\$1,190,191.60</b>	<b>\$5,342,041.59</b>
Total Principal			\$1,548,856.13	\$1,029,436.13	\$1,030,027.81	\$5,000,631.36
Total Interest			\$340,873.46	\$180,755.45	\$160,163.79	\$341,410.23
% of Total Current Year Budget			6.72%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>			
Rating		AA-				
Year of Last Rating		2015				
<b>Mark "X" if Municipality has no bond rating</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

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