



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: Filename:

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
Stephen		DiDonato	12/31/2021	sdidinato@townofhammonton.org

Chief Administrative Officer

Jerry		Barberio		jbarberio@townofhammonton.org
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Chief Financial Officer

Robert	E	Scharlé		scharler@comcast.net
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Municipal Clerk

Frank		Zuber		fzuber@townofhammonton.org
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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
Steve		Furgione	12/31/2018	sfurgione@townofhammonton.org
Thomas		Gribbin	12/31/2019	tgribbin@townofhammonton.org
Brooke		Sacco	12/31/2019	bsacco@townofhammonton.org
Sam		Rodio	12/31/2018	srodio@townofhammonton.org
Michael		Torrissi, Jr.	12/31/2018	mtorrissi@townofhammonton.org
Joe		Giralo	12/31/2019	kgiralo@townofhammonton.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	0.677	\$9,243,061.96	25.51%	\$1,444.66	Municipal Purpose Tax	ACTUAL	\$9,513,615.58
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	1.423	\$19,400,738.00	53.55%	\$3,036.55	Local School District	ESTIMATED	\$19,800,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.499	\$6,802,177.14	18.77%	\$1,064.82	County Purposes	ESTIMATED	\$7,156,000.00
County Library	0.035	\$470,371.34	1.30%	\$74.69	County Library	ESTIMATED	\$500,000.00
County Board of Health	0.022	\$296,826.34	0.82%	\$46.95	County Board of Health	ESTIMATED	\$325,000.00
County Open Space	0.002	\$18,906.42	0.05%	\$4.27	County Open Space	ESTIMATED	\$19,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.658	\$36,232,081.20	100.00%	\$5,671.93	Total ESTIMATED amount to be raised by taxes		\$37,313,615.58
Total Taxable Valuation as of October 1, 2017 <u>\$1,363,568,100.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,231,262.99</u>		
Current Year Average Residential Assessment <u>\$213,391.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>12,625,470.10</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$27,800,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$36,194,207.11</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,119,408.47</u>		
0.677	0.698	3.07%			Total Amount to be Raised by Taxes <u>\$37,313,615.58</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.00%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$9,243,061.96	\$9,513,615.58	2.93%	\$270,553.62		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2017 <u>36,101,711.39</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>36,400,669.22</u>		
\$1,444.66	\$1,489.04	3.07%	\$44.39		% of Taxes Collected, CY 2017 <u>99.18%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$736,162.00</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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	4.96%	\$80,300.00	\$1,619,700.00	\$1,700,000.00	\$1,600,000.00		\$100,000.00					
08	Local Revenue	-0.96%	(\$66,982.30)	\$6,962,815.00	\$6,895,832.70	\$459,032.70		\$6,436,800.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,272,714.00	\$1,272,714.00	\$1,272,714.00							
08	Uniform Construction Code Fees	-1.74%	(\$2,834.00)	\$162,834.00	\$160,000.00	\$160,000.00							
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	-1.70%	(\$1,567.10)	\$92,178.08	\$90,610.98	\$90,610.98							
08	Other Special Items	-1.93%	(\$12,595.17)	\$651,500.48	\$638,905.31	\$638,905.31							
15	Receipts from Delinquent Taxes	-82.30%	(\$46,486.26)	\$56,486.26	\$10,000.00	\$10,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-6.35%	(\$644,573.06)	\$10,158,188.64	\$9,513,615.58	\$9,513,615.58							
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	-3.31%	(\$694,737.89)	\$20,976,416.46	\$20,281,678.57	\$13,744,878.57	\$0.00	\$6,536,800.00	\$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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	6.00	10.00	15.54%	\$97,928.76	\$630,013.58	\$727,942.34	\$727,942.34								
21	Land-Use Administration		1.00	-51.13%	(\$28,812.75)	\$56,351.20	\$27,538.45	\$27,538.45								
22	Uniform Construction Code	2.00	4.00	6.88%	\$11,085.13	\$161,135.40	\$172,220.53	\$172,220.53								
23	Insurance			1.07%	\$23,195.30	\$2,161,552.50	\$2,184,747.80	\$2,184,747.80								
25	Public Safety	35.00	10.00	5.16%	\$165,486.41	\$3,208,622.20	\$3,374,108.61	\$3,374,108.61								
26	Public Works	17.00	1.00	8.79%	\$403,593.19	\$4,590,817.96	\$4,994,411.15	\$1,638,211.15		\$3,356,200.00						
27	Health and Human Services			10.89%	\$500.00	\$4,590.00	\$5,090.00	\$5,090.00								
28	Parks and Recreation		1.00	0.33%	\$334.00	\$101,866.00	\$102,200.00	\$102,200.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			5.23%	\$770.00	\$14,730.00	\$15,500.00	\$15,500.00								
31	Utilities and Bulk Purchases			-30.08%	(\$165,200.00)	\$549,200.00	\$384,000.00	\$384,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			-0.83%	(\$9,330.19)	\$1,126,960.03	\$1,117,629.84	\$952,629.84		\$165,000.00						
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	2.00	3.00	33.81%	\$59,711.78	\$176,624.00	\$236,335.78	\$236,335.78								
44	Capital			-61.08%	(\$161,875.00)	\$265,000.00	\$103,125.00	\$103,125.00								
45	Debt			4.62%	\$245,711.00	\$5,323,889.00	\$5,569,600.00	\$2,554,000.00		\$3,015,600.00						
46	Deferred Charges			28.74%	\$33,000.00	\$114,820.60	\$147,820.60	\$147,820.60								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			3.81%	\$41,116.61	\$1,078,291.86	\$1,119,408.47	\$1,119,408.47								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	62.00	30.00	3.67%	\$717,214.24	\$19,564,464.33	\$20,281,678.57	\$13,744,878.57	\$0.00	\$0.00	\$6,536,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	707	\$28,768,600.00	2.11%
2 Residential	4,606	\$982,882,600.00	72.06%
3A/3B Farm	566	\$46,401,600.00	3.40%
4A Commercial	439	\$273,783,800.00	20.07%
4B Industrial	19	\$17,815,100.00	1.31%
4C Apartments	16	\$13,916,400.00	1.02%
5A/5B Railroad	2	\$440,200.00	0.03%
6A/6B Business Personal Property	1	\$0.00	0.00%
Total	6,356	\$1,364,008,300.00	100.00%

Average Ratio (%), Assessed to True Value	100.40%
Equalized Valuation, Taxable Properties	\$1,358,574,003.98

Total # of property tax appeals filed in 2017	County Tax Board	41.00
	State Tax Court	17.00
Number of 2017 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		12.00

Amount paid out by municipality for tax appeals in 2017	\$164,277.92
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$63,290,900.00	40.99%
15B Other Schools	3	\$8,693,200.00	5.63%
15C Public Property	149	\$41,515,100.00	26.89%
15D Church and Charities	40	\$21,633,900.00	14.01%
15E Cemeteries & Graveyards	6	\$674,200.00	0.44%
15F Other Exempt	42	\$18,595,600.00	12.04%
Total	244	\$154,402,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 11.32%

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	NONE			
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
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	39,834.00	\$36,000.00	\$0.00	\$1,080.00	\$0.00	\$2,754.00
Supervisory Staff (Department Heads & Managers)	5.00	1.00	697,986.23	\$527,909.00	\$10,300.00	\$70,581.44	\$48,022.80	\$41,172.99
Police Officers (Including Superior Officers)	31.00	5.00	3,878,092.63	\$2,469,692.00	\$154,310.00	\$638,521.09	\$557,586.96	\$57,982.58
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	22.00	2.00	2,106,320.96	\$1,285,037.00	\$117,402.10	\$171,808.76	\$423,986.45	\$108,086.65
All Other Non-Union Employees not listed above	4.00	15.00	821,551.22	\$457,518.00	\$10,625.00	\$60,357.57	\$47,241.48	\$245,809.17
Totals	62.00	30.00	7,543,785.04	\$4,776,156.00	\$292,637.10	\$942,348.86	\$1,076,837.69	\$455,805.39

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

YES

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	14.00	\$9,155.01	\$128,170.14	17.00	\$9,166.70	\$155,833.90
Parent & Child	8.00	\$16,787.64	\$134,301.12	6.00	\$16,029.16	\$96,174.96
Employee & Spouse (or Partner)	8.00	\$15,876.26	\$127,010.08	6.00	\$17,757.20	\$106,543.20
Family	27.00	\$23,701.94	\$639,952.38	30.00	\$26,232.95	\$786,988.50
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	57.00		\$1,029,433.72	59.00		\$1,145,540.56
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$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	10	\$8,602.46	\$86,024.60	9	\$13,732.23	\$123,590.07
Parent & Child	2	\$19,669.40	\$39,338.80	2	\$19,693.08	\$39,386.16
Employee & Spouse (or Partner)	18	\$14,064.11	\$253,153.98	17	\$13,832.27	\$235,148.59
Family	8	\$40,527.40	\$324,219.20	7	\$40,508.62	\$283,560.34
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	38.00		\$702,736.58	35.00		\$681,685.16
GRAND TOTAL	95.00		\$1,732,170.30	94.00		\$1,827,225.72

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$22,949,000.00	\$22,949,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water/Sewer	\$28,160,346.29	\$28,160,346.29	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$6,200.86	\$6,200.86				
Notes Outstanding	\$5,940,900.00	\$5,940,900.00				
Bonds Outstanding	\$9,530,000.00	\$9,530,000.00				
Loans and Other Debt	\$999,002.46	\$999,002.46				
Total (Current Year)	\$67,585,449.61	\$51,109,346.29	\$16,476,103.32			
Population (2010 census)	14,791					
Per Capita Gross Debt	\$4,569.36					
Per Capita Net Debt	\$1,113.93					
3 Yr. Average Property Valuation		\$150,484,994.67				
Net Debt as % of 3 Year Avg Property Valuation		10.95%				
Utility Fund - Principal			\$2,425,600.00	\$2,296,646.73	\$2,376,646.73	\$16,687,741.68
Utility Fund - Interest			\$590,000.00	\$522,863.78	\$446,626.28	\$2,069,931.62
Bond Anticipation Notes - Principal			\$676,000.00			
Bond Anticipation Notes - Interest			\$92,000.00			
Bonds - Principal			\$1,270,000.00	\$1,220,000.00	\$1,290,000.00	\$5,725,000.00
Bonds - Interest			\$431,000.00	\$376,400.00	\$319,750.00	\$585,750.00
Loans & Other Debt - Principal			\$59,595.60	\$60,793.48	\$62,015.43	\$816,597.95
Loans & Other Debt - Interest			\$19,683.56	\$18,485.68	\$17,263.74	\$109,874.43
Total			\$5,563,879.16	\$4,495,189.67	\$4,512,302.18	\$25,994,895.68
Total Principal			\$4,431,195.60	\$3,577,440.21	\$3,728,662.16	\$23,229,339.63
Total Interest			\$1,132,683.56	\$917,749.46	\$783,640.02	\$2,765,556.05
% of Total Current Year Budget			27.43%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental	N/A	N/A	N/A	N/A	N/A	
Total Guarantees - Other	\$300,000.00	N/A	N/A	N/A	N/A	
Total Capital/Equipment Leases	N/A	N/A	N/A	N/A	N/A	
Total Other	N/A	N/A	N/A	N/A	N/A	
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		A+				
Year of Last Rating		April 2016				
Mark "X" if Municipality has no bond rating						

