



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1909_fba_2016.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul		Marino	12/31/2018	

Chief Administrative Officer

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Chief Financial Officer

Amy	B	Maronpot		finance_dept@hamburgnj.org
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Municipal Clerk

Doreen		Schott		boro_clerk@hamburgnj.org
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Registered Municipal Accountant

William		Schroeder		bschroeder@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Russell		Law	12/31/2016	
Mark		Sena	12/31/2018	
Daniel		Barr	12/31/2017	
Ronald		Garrett	12/31/2018	
Richard		Krasnomowitz	12/31/2017	
John		Burd	12/31/2016	

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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 Lev</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.846	\$2,073,006.00	22.86%	\$1,283.38	Municipal Purpose Tax	ESTIMATED	\$2,149,193.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.002	\$7,328.00	0.08%	\$3.03	Municipal Open Space	ESTIMATED	\$7,327.00
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	1.668	\$4,084,516.00	45.05%	\$2,530.36	Local School District	ESTIMATED	\$4,100,000.00
Regional School District	0.616	\$1,508,113.00	16.63%	\$934.47	Regional School District	ESTIMATED	\$1,550,000.00
County Purposes	0.528	\$1,290,871.15	14.24%	\$800.98	County Purposes	ESTIMATED	\$1,250,000.00
County Library	0.029	\$69,882.32	0.77%	\$43.99	County Library	ESTIMATED	\$97,000.00
County Board of Health	0.012	\$27,485.99	0.30%	\$18.20	County Board of Health	ESTIMATED	\$45,000.00
County Open Space	0.003	\$6,238.96	0.07%	\$4.55	County Open Space	ESTIMATED	\$8,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	3.704	\$9,067,441.42	100.00%	\$5,618.97	Total ESTIMATED amount to be raised by taxes		\$9,206,520.00
Total Taxable Valuation as of October 1, 2015 <u>\$244,233,542.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,065,057.00</u>		
Current Year Average Residential Assessment <u>\$151,700.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>2,794,250.00</u>		
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy <u>\$7,057,327.00</u>		
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT <u>\$8,786,520.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$414,024.50</u>		
0.846	0.867	2.48%			Total Amount to be Raised by Taxes <u>\$9,200,544.50</u>		
Comparison - Municipal Purposes Tax Levy					% of Tax Collections used to Calculate RUT <u>95.50%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$2,073,006.00	\$2,149,193.00	3.68%	\$76,187.00				
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Tax Collections - ACTUAL as of Prior Year		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2015 <u>8,861,237.07</u>		
\$1,283.38	\$1,315.24	2.48%	\$31.86		Total Tax Levy, CY 2015 <u>9,076,490.46</u>		
					% of Taxes Collected, CY 2015 <u>97.63%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$176,445.24</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	7.58%	\$95,500.00	\$1,260,000.00	\$1,355,500.00	\$485,500.00		\$870,000.00					
08	Local Revenue	-11.50%	(\$197,847.06)	\$1,719,951.06	\$1,522,104.00	\$111,166.00	\$7,327.00	\$1,403,611.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$225,924.00	\$225,924.00	\$225,924.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	66.67%	\$16,000.00	\$24,000.00	\$40,000.00	\$40,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-90.63%	(\$139,958.52)	\$154,425.52	\$14,467.00	\$14,467.00							
08	Other Special Items	#DIV/0!	\$12,000.00		\$12,000.00	\$12,000.00							
15	Receipts from Delinquent Taxes	10.74%	\$17,068.44	\$158,931.56	\$176,000.00	\$176,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.96%	(\$136,304.72)	\$2,285,497.72	\$2,149,193.00	\$2,149,193.00							
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	-5.72%	(\$333,541.86)	\$5,828,729.86	\$5,495,188.00	\$3,214,250.00	\$7,327.00	\$2,273,611.00	\$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	3.00	18.50	-8.06%	(\$27,650.00)	\$342,950.00	\$315,300.00	\$315,300.00								
21	Land-Use Administration		0.50	-56.91%	(\$26,750.00)	\$47,000.00	\$20,250.00	\$20,250.00								
22	Uniform Construction Code			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
23	Insurance			8.93%	\$25,000.00	\$280,000.00	\$305,000.00	\$305,000.00								
25	Public Safety	8.00	3.00	9.77%	\$95,647.00	\$978,900.00	\$1,074,547.00	\$1,074,547.00								
26	Public Works	5.00	4.00	1.07%	\$21,500.00	\$2,013,000.00	\$2,034,500.00	\$161,500.00			\$1,873,000.00					
27	Health and Human Services			0.00%	\$0.00	\$8,450.00	\$8,450.00	\$8,450.00								
28	Parks and Recreation			2.06%	\$500.00	\$24,300.00	\$24,800.00	\$24,800.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			-63.82%	(\$27,287.00)	\$42,754.00	\$15,467.00	\$15,467.00								
31	Utilities and Bulk Purchases			3.87%	\$7,327.00	\$189,300.00	\$196,627.00	\$189,300.00		\$7,327.00						
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			0.13%	\$365.00	\$272,400.00	\$272,765.00	\$220,265.00			\$52,500.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			196.30%	\$26,500.00	\$13,500.00	\$40,000.00	\$40,000.00								
43	Court and Public Defender	1.00	2.00	3.44%	\$3,500.00	\$101,600.00	\$105,100.00	\$105,100.00								
44	Capital			-25.27%	(\$128,650.00)	\$509,150.00	\$380,500.00	\$80,500.00			\$300,000.00					
45	Debt			7.88%	\$11,017.00	\$139,865.00	\$150,882.00	\$102,771.00			\$48,111.00					
46	Deferred Charges			112.00%	\$56,000.00	\$50,000.00	\$106,000.00	\$106,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$420,000.00	\$420,000.00	\$420,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	17.00	28.00	0.68%	\$37,019.00	\$5,458,169.00	\$5,495,188.00	\$3,214,250.00	\$0.00	\$7,327.00	\$2,273,611.00	\$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, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	122	\$6,032,600.00	2.47%
2 Residential	1,343	\$203,919,500.00	83.49%
3A/3B Farm			0.00%
4A Commercial	72	\$28,121,100.00	11.51%
4B Industrial	2	\$4,988,600.00	2.04%
4C Apartments	2	\$690,600.00	0.28%
5A/5B Railroad	3	\$0.00	0.00%
6A/6B Business Personal Property	1	\$481,142.00	0.20%
Total	1,545	\$244,233,542.00	100.00%

Average Ratio (%), Assessed to True Value	90.62%
Equalized Valuation, Taxable Properties	\$269,513,950.56

Total # of property tax appeals filed in 2015	County Tax Board	21.00
	State Tax Court	13.00
Number of 2015 County Tax Board decisions appealed to Tax Court		11.00
Number of pending property tax appeals in State Tax Court		13.00

Amount paid out by municipality for tax appeals in 2015	\$83,300.00
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$10,956,900.00	53.86%
15B Other Schools			0.00%
15C Public Property	23	\$3,788,400.00	18.62%
15D Church and Charities	6	\$3,786,100.00	18.61%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	9	\$1,810,600.00	8.90%
Total	41	\$20,342,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 8.33%

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 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
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	51,700.00	\$33,000.00		\$5,000.00	\$11,000.00	\$2,700.00
Supervisory Staff (Department Heads & Managers)	4.00	4.00	504,800.00	\$395,000.00		\$34,000.00	\$44,200.00	\$31,600.00
Police Officers (Including Superior Officers)	8.00		988,900.00	\$581,000.00	\$125,000.00	\$94,000.00	\$142,400.00	\$46,500.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	5.00	17.00	502,900.00	\$301,000.00	\$50,000.00	\$25,000.00	\$102,900.00	\$24,000.00
Totals	17.00	28.00	2,048,300.00	\$1,310,000.00	\$175,000.00	\$158,000.00	\$300,500.00	\$104,800.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or 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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	7.00	\$11,418.84	\$79,931.88	7.00	\$11,016.12	\$77,112.84
Parent & Child	1.00	\$20,439.72	\$20,439.72	1.00	\$18,617.28	\$18,617.28
Employee & Spouse (or Partner)	4.00	\$22,837.56	\$91,350.24	3.00	\$22,032.12	\$66,096.36
Family	5.00	\$31,858.56	\$159,292.80	5.00	\$29,633.40	\$148,167.00
Employee Cost Sharing Contribution (enter as negative -)			(\$63,766.20)			(\$49,383.24)
Subtotal	17.00		\$287,248.44	16.00		\$260,610.24
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$11,418.84	\$11,418.84	1	\$11,016.12	\$11,016.12
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 -)			(\$513.84)			(\$495.73)
Subtotal	1.00		\$10,905.00	1.00		\$10,520.39
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	18.00		\$298,153.44	17.00		\$271,130.63

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**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Officer	6.70	\$1,301.56			
	10.30	\$2,260.37			
	17.00	\$3,310.85			
	4.50	\$878.55			
	8.30	\$1,811.96			
	5.80	\$1,262.88			
Totals	52.60	\$10,826.17			
Total Funds Reserved as of end of 2015					
Total Funds Appropriated in 2016					

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

	Gross Debt		Net Debt	Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$1,190,000.00	\$1,190,000.00	\$0.00	\$33,865.00	\$61,602.84	\$58,864.00	\$63,864.40
Regional School Debt	\$3,460,000.00	\$3,460,000.00	\$0.00	\$14,245.00	\$14,245.00	\$24,000.00	\$22,750.00
Utility Fund Debt				\$100,000.00			
0	\$1,179,794.73	\$1,179,794.73	\$0.00	\$2,771.00			
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized			\$0.00				
Notes Outstanding			\$0.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$5,829,794.73	\$5,829,794.73	\$0.00	\$150,881.00	\$75,847.84	\$82,864.00	\$86,614.40
Population (2010 census)	<u>3,277</u>						
Per Capita Gross Debt	<u>\$1,779.00</u>						
Per Capita Net Debt	<u>\$0.00</u>						
3 Yr. Average Property Valuation		<u>\$270,005,220.00</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.00%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$133,865.00	\$61,602.84	\$58,864.00	\$63,864.40
Total Principal				\$17,016.00	\$14,245.00	\$24,000.00	\$22,750.00
Total Interest				2.75%			
% of Total Current Year Budget							
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	Moody's	Standard & Poors	Fitch				
Rating							
Year of Last Rating							
Mark "X" if Municipality has no bond rating		X					

USER FRIENDLY BUDGET SECTION - Notes

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