



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:**

**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**

Christine		Licata		treasurer@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	12/31/2019	
Mark		Sena	12/31/2018	
Chris		Fitzpatrick	12/31/2020	
Ronald		Garrett	12/31/2018	
Richard		Krasnomowitz	12/31/2020	
John		Burd	12/31/2019	

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

**2017 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.921	\$2,252,760.32	23.18%	\$1,405.75
Municipal Library		\$0.00	0.00%	\$0.00
Municipal Open Space	0.002	\$7,320.00	0.08%	\$3.05
Fire Districts (avg. rate/total levies)		\$0.00	0.00%	\$0.00
Other Special Districts (total levies)		\$0.00	0.00%	\$0.00
Local School District	1.762	\$4,306,335.00	44.30%	\$2,689.39
Regional School District	0.655	\$1,598,909.00	16.45%	\$999.75
County Purposes	0.597	\$1,458,655.05	15.01%	\$911.22
County Library	0.037	\$89,950.77	0.93%	\$56.47
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.003	\$6,391.76	0.07%	\$4.58
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2017 Budget)</b>	<b>3.977</b>	<b>\$9,720,321.90</b>	<b>100.00%</b>	<b>\$6,070.21</b>

Total Taxable Valuation as of	October 1, 2017	<u>\$243,996,100.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$152,633.00</u>

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.921	0.949	3.04%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,252,760.32	\$2,413,990.00	7.16%	\$161,229.68

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,405.75	\$1,448.49	3.04%	\$42.74

**Current Year 2018 Budget**

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$2,413,990.00
Municipal Library		
Municipal Open Space	ESTIMATED	\$7,350.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$4,330,000.00
Regional School District	ESTIMATED	\$1,630,000.00
County Purposes	ESTIMATED	\$1,590,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$9,971,340.00</b>

Revenue Anticipated, Excluding Tax Levy	1,170,740.00
Budget Appropriations, before Reserve for Uncollected Taxes	3,096,180.00
Total Non-Municipal Tax Levy	\$7,557,350.00
Amount to be Raised by Taxes - Before RUT	\$9,482,790.00
Reserve for Uncollected Taxes (RUT)	\$395,116.25
Total Amount to be Raised by Taxes	\$9,877,906.25

% of Tax Collections used to Calculate RUT 96.00%

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

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

Total Tax Revenue, Collections CY 2017	9,531,611.90
Total Tax Levy, CY 2017	9,747,158.04
% of Taxes Collected, CY 2017	<u>97.79%</u>
Delinquent Taxes - December 31, 2017	<u>\$162,478.11</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	14.98%	\$200,000.00	\$1,335,000.00	\$1,535,000.00	\$665,000.00		\$870,000.00					
08	Local Revenue	-14.72%	(\$258,807.06)	\$1,758,706.06	\$1,499,899.00	\$95,399.00		\$1,404,500.00					
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	\$0.00	\$0.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-4.97%	(\$962.60)	\$19,379.65	\$18,417.05	\$18,417.05							
08	Other Special Items	0.00%	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00							
15	Receipts from Delinquent Taxes	11.13%	\$15,419.57	\$138,580.43	\$154,000.00	\$154,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-5.47%	(\$134,589.45)	\$2,460,029.45	\$2,325,440.00	\$2,325,440.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$7,350.00		\$7,350.00		\$7,350.00						
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>-2.88%</b>	<b>(\$171,589.54)</b>	<b>\$5,949,619.59</b>	<b>\$5,778,030.05</b>	<b>\$3,496,180.05</b>	<b>\$7,350.00</b>	<b>\$2,274,500.00</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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	3.00	10.00	4.12%	\$14,600.00	\$354,200.00	\$368,800.00	\$368,800.00								
21		0.50	1.54%	\$445.00	\$28,955.00	\$29,400.00	\$29,400.00								
22			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
23			2.91%	\$9,500.00	\$326,500.00	\$336,000.00	\$336,000.00								
25	9.00	7.00	8.52%	\$88,091.17	\$1,033,651.59	\$1,121,742.76	\$1,111,500.00	\$10,242.76							
26	5.00	4.00	0.21%	\$4,200.00	\$2,046,000.00	\$2,050,200.00	\$210,200.00			\$1,840,000.00					
27			-11.31%	(\$2,800.00)	\$24,750.00	\$21,950.00	\$21,950.00								
28		0.50	54.05%	\$11,350.00	\$21,000.00	\$32,350.00	\$25,000.00								
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30			500.00%	\$5,000.00	\$1,000.00	\$6,000.00	\$6,000.00								
31			2.32%	\$4,200.00	\$181,300.00	\$185,500.00	\$185,500.00								
32			-39.17%	(\$5,263.77)	\$13,438.06	\$8,174.29	\$8,174.29								
35			0.00%	\$0.00	\$1.00	\$1.00	\$1.00								
36			9.27%	\$30,110.68	\$324,701.32	\$354,812.00	\$292,312.00			\$62,500.00					
37			#DIV/0!	\$228,850.00	\$228,850.00	\$228,850.00	\$228,850.00								
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	1.00	3.00	2.36%	\$2,000.00	\$84,700.00	\$86,700.00	\$86,700.00								
44			-3.25%	(\$12,000.00)	\$369,000.00	\$357,000.00	\$62,000.00			\$295,000.00					
45			-57.62%	(\$104,700.00)	\$181,700.00	\$77,000.00	\$0.00			\$77,000.00					
46			36.23%	\$23,550.00	\$65,000.00	\$88,550.00	\$88,550.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			0.00%	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	18.00	25.00	5.42%	\$297,133.08	\$5,480,896.97	\$5,778,030.05	\$3,477,763.00	\$18,417.05	\$7,350.00	\$2,274,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	122	\$6,151,400.00	2.52%	15A Public Schools	3	\$10,956,900.00	54.35%
2 Residential	1,344	\$204,493,000.00	83.65%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	23	\$3,788,400.00	18.79%
4A Commercial	72	\$27,672,500.00	11.32%	15D Church and Charities	5	\$3,608,000.00	17.90%
4B Industrial	2	\$4,988,600.00	2.04%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	2	\$690,600.00	0.28%	15F Other Exempt	9	\$1,804,900.00	8.95%
5A/5B Railroad	3	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$462,711.00	0.19%				
<b>Total</b>	<b>1,546</b>	<b>\$244,458,811.00</b>	<b>100.00%</b>	<b>Total</b>	<b>40</b>	<b>\$20,158,200.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				91.69%			
Equalized Valuation, Taxable Properties				\$266,614,473.77			
Total # of property tax appeals filed in 2017				County Tax Board	17.00		
				State Tax Court	7.00		
Number of 2017 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				3.00			
Amount paid out by municipality for tax appeals in 2017				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties	8.25%		

<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 2017 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  
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	53,903.70	\$35,000.00		\$2,451.63	\$10,894.11	\$5,557.96
Supervisory Staff (Department Heads & Managers)	4.00	3.00	432,851.41	\$323,365.71		\$30,612.23	\$35,134.91	\$43,738.56
Police Officers (Including Superior Officers)	8.00		1,195,082.02	\$706,500.00	\$88,800.00	\$157,391.00	\$140,563.93	\$101,827.09
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	6.00	15.00	641,914.20	\$402,011.23	\$45,000.00	\$33,196.37	\$109,783.90	\$51,922.70
<b>Totals</b>	<b>18.00</b>	<b>25.00</b>	<b>2,323,751.33</b>	<b>\$1,466,876.94</b>	<b>\$133,800.00</b>	<b>\$223,651.23</b>	<b>\$296,376.85</b>	<b>\$203,046.31</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	6.00	\$11,407.00	\$68,442.00	6.00	\$11,407.00	\$68,442.00
Parent & Child	2.00	\$20,419.00	\$40,838.00	1.00	\$20,419.00	\$20,419.00
Employee & Spouse (or Partner)	4.00	\$22,815.00	\$91,260.00	5.00	\$22,815.00	\$114,075.00
Family	5.00	\$31,827.00	\$159,135.00	5.00	\$31,827.00	\$159,135.00
Employee Cost Sharing Contribution (enter as negative - )			(\$74,192.00)			(\$71,213.00)
<b>Subtotal</b>	<b>17.00</b>		<b>\$285,483.00</b>	<b>17.00</b>		<b>\$290,858.00</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$11,407.00	\$11,407.00	1	\$11,407.00	\$11,407.00
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 - )			(\$513.00)			(\$513.00)
<b>Subtotal</b>	<b>1.00</b>		<b>\$10,894.00</b>	<b>1.00</b>		<b>\$10,894.00</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>18.00</b>		<b>\$296,377.00</b>	<b>18.00</b>		<b>\$301,752.00</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>
<b>YES</b>

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



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

	Gross Debt	Deductions	Net Debt	Current Year																													
				Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets																										
Local School Debt	\$825,000.00	\$825,000.00	\$0.00	Utility Fund - Principal	\$59,000.00	\$63,864.40	\$55,864.40	\$432,823.13																									
Regional School Debt	\$378,367.00	\$378,367.00	\$0.00	Utility Fund - Interest	\$18,000.00	\$16,490.00	\$14,990.00	\$79,945.00																									
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00																												
Water/Sewer	\$1,022,237.33	\$1,022,237.33	\$0.00	Bond Anticipation Notes - Interest	\$0.00																												
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	Total	\$77,000.00	\$80,354.40	\$70,854.40	\$512,768.13																									
<b>Municipal Purposes</b>				Total Principal	\$59,000.00	\$63,864.40	\$55,864.40	\$432,823.13																									
Debt Authorized			\$0.00	Total Interest	\$18,000.00	\$16,490.00	\$14,990.00	\$79,945.00																									
Notes Outstanding	\$77,100.00		\$77,100.00	% of Total Current Year Budget	1.33%																												
Bonds Outstanding			\$0.00	<table border="1"> <thead> <tr> <th>Description</th> <th colspan="4">Debt Not Listed Above</th> </tr> </thead> <tbody> <tr> <td>Total Guarantees - Governmental</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Guarantees - Other</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Capital/Equipment Leases</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Other</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>					Description	Debt Not Listed Above				Total Guarantees - Governmental					Total Guarantees - Other					Total Capital/Equipment Leases					Total Other				
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Loans and Other Debt			\$0.00	<table border="1"> <thead> <tr> <th>Bond Rating</th> <th>Moody's</th> <th>Standard &amp; Poors</th> <th>Fitch</th> </tr> </thead> <tbody> <tr> <td>Rating</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Year of Last Rating</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>					Bond Rating	Moody's	Standard & Poors	Fitch	Rating				Year of Last Rating																
Bond Rating	Moody's	Standard & Poors	Fitch																														
Rating																																	
Year of Last Rating																																	
<b>Total (Current Year)</b>	<b>\$2,302,704.33</b>	<b>\$2,225,604.33</b>	<b>\$77,100.00</b>	<table border="1"> <tr> <td><b>Mark "X" if Municipality has no bond rating</b></td> <td align="center" colspan="3"><b>X</b></td> </tr> </table>					<b>Mark "X" if Municipality has no bond rating</b>	<b>X</b>																							
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Population (2010 census)	3,155																																
Per Capita Gross Debt	\$729.86																																
Per Capita Net Debt	\$24.44																																
3 Yr. Average Property Valuation		\$268,668,454.33																															
Net Debt as % of 3 Year Avg Property Valuation		0.03%																															





**USER FRIENDLY BUDGET SECTION - Notes**

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