

## State of New Jersey Local Government Services

Year:	2019	<b>Municipal User</b>	Friendly <b>E</b>	Budget	
MUNICIPALITY:	1909 Hamburg Borough	- County of Sussex		-	Adopted
Municode:			Filename	: 1909_fba_20	19.xlsm
	Website:	www.hamburgnj.org			
	Phone Number:		973-827-9230		
	Mailing Address:		11 Wallkill Ave		
Email the UFB if no	ot using Outlook	Municipality:	Hamburg	State: NJ	<b>Zip:</b> 07419
	Mayor	<u> </u>			
First Name	Middle Name	Last Name	Term Expires	<b>Business Email</b>	
Paul		Marino	12/31/2022		
	Chief Administr	ative Officer	_		
	<b>Chief Financial</b>	Officer			
Christine		Licata		treasurer@hamburg	<u>inj.org</u>
	Municipal Clerk				
Doreen		Schott		Boro_clerk@hamburg	gnj.org
	<b>Registered Mun</b>	icipal Accountant	-		
William		Schroeder		bschroeder@nisivocc	ia.com
	Governing Body	y Members	-		
First Name	Middle Name	Last Name	Term Expires	Business Email	
Russell		Law	12/31/2019		
Mark		Sena	12/31/2021		
Joyce		Oehler	12/31/2020		
Ronald		Garrett	12/31/2021		
Richard		Krasnomowitz	12/31/2020		
John		Burd	12/31/2019		

# USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Proper	tv Tax Levies - ALL c	entities levving propert	v taxes		Current Year 2019 E	Sudget	
	Calendar Year	Calendar Year	<u>y taxes</u> % of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	14405	Actual/Estimateu	Tax Levy
Municipal Purpose Tax	0.949	\$2,325,440.00	23.38%	\$1,456.00	Municipal Purpose Tax	ESTIMATED	\$2,382,965.00
Municipal Library	0.919	\$0.00	0.00%	\$0.00	Municipal Library		\$2,502,705.00
Municipal Open Space	0.003	\$7,350.00	0.07%	\$4.60	Municipal Open Space	ESTIMATED	\$7,386.00
Fire Districts (avg. rate/total levies)	0.005	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$7,500.00
Other Special Districts (total levies)		\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.837	\$4,502,719.00	45.27%	\$2,818.42	Local School District	ESTIMATED	\$4,600,000.00
Regional School District	0.635	\$1,556,358.00	15.65%	\$974.25	Regional School District	ESTIMATED	\$1,600,000.00
County Purposes	0.594	\$1,453,074.69	14.61%	\$911.34	County Purposes	ESTIMATED	\$1,600,000.00
County Library	0.039	\$95,260.66	0.96%	\$59.84	County Library		
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$6,229.49	0.06%	\$4.60	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	4.060	\$9,946,431.84	100.00%	\$6,229.06	Total ESTIMATED amount to be raised by	taxes	\$10,190,351.00
Total Taxable Valuation as of	October 1, 2018	\$244,529,900.00			Revenue Anticipated, Excluding Tax Levy		906,117.00
(To be used to calculate the current year tax rate		+=,• => ,> • • • • •			Budget Appropriations, before Reserve for U	Incollected Taxes	2,889,082.00
Current Year Average Residential Ass	·	\$153,425.00			Total Non-Municipal Tax Levy		\$7,807,386.00
Current Four Tworuge Residential Tiss	=	φ155,125.00			Amount to be Raised by Taxes - Before RU'	Г	\$9,790,351.00
	Prior V	ear to Current Year Co	omporison		Reserve for Uncollected Taxes (RUT)	1	\$407,931.29
	11101 1				Total Amount to be Raised by Taxes		\$10,198,282.29
					Total Alloult to be Raised by Taxes		\$10,190,202.29
	Comparison Prior Year 0.949	- Municipal Purposes Current Year 0.968	<u>Tax Rate</u> % Change (+/-) 2.00%		% of Tax Collections used to Calculate RUT		96.00%
					If % used exceeds the actual collection % th	en	
	Comparison	- Municipal Purposes	Tax Levv		reference the statutory exception used		
				\$ Change (+/-)			
	\$2,325,440.00	\$2,382,965.00	6 Change (+/-) 2.47%	\$ Change (+/-) \$57,525.00	Tax Collections - ACTUAL as of Prior Y	7.00 <b>m</b>	
	\$2,525,440.00	\$2,582,905.00	2.47%	\$37,525.00	Total Tax Revenue, Collections CY 2018	ear	9,737,440.49
	Comparison - Impost	on Avg. Residential Ta	av Payment (Mun	cinal Purnasas Anl	Total Tax Levy, CY 2018	-	9,737,440.49
-				\$ Change (+/-)	% of Taxes Collected, CY 2018		9,989,749.09
			0		70 of Taxes Concerca, CT 2010	=	51.41%
	\$1,456.00	\$1,485.15	2.00%	\$29.15			* · ·
					Delinquent Taxes - December 31, 2018	_	\$179,480.85
				Sheet UFB-1			

#### 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	-22.89%	(\$351,300.00)	\$1,535,000.00	\$1,183,700.00	\$404,200.00		\$779,500.00					
08	Local Revenue	-0.90%	(\$15,108.21)	\$1,680,661.80	\$1,665,553.59	\$101,400.00		\$1,564,153.59					
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							
	Special Revenue Items w/ Prior Written Consent												
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	-48.63%	(\$14,629.14)	\$30,082.22	\$15,453.08	\$15,453.08							
08	Other Special Items	-80.27%	(\$9,632.00)	\$12,000.00	\$2,368.00	\$2,368.00							
15	Receipts from Delinquent Taxes	23.07%	\$29,617.26	\$128,382.74	\$158,000.00	\$158,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.05%	(\$126,647.95)	\$2,509,612.45	\$2,382,964.50	\$2,382,964.50							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.49%	\$36.00	\$7,350.00	\$7,386.00		\$7,386.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-7.96%	(\$487,664.04)	\$6,129,013.21	\$5,641,349.17	\$3,290,309.58	\$7,386.00	\$2,343,653.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FCOA		0	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	General Government	3.00	10.00	3.36%	\$12,300.00	\$366,100.00	\$378,400.00	\$378,400.00								
21	Land-Use Administration		0.50	4.67%	\$1,500.00	\$32,100.00	\$33,600.00	\$33,600.00								
22	Uniform Construction Code			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
23	Insurance			-4.39%	(\$14,500.00)	\$330,000.00	\$315,500.00	\$315,500.00								
25	Public Safety	9.00	7.00	-0.24%	(\$2,779.94)	\$1,136,607.93	\$1,133,827.99	\$1,126,300.00	\$7,527.99							
26	Public Works	5.00	3.25	0.55%	\$11,200.00	\$2,050,200.00	\$2,061,400.00	\$221,400.00			\$1,840,000.00					
27	Health and Human Services			-7.67%	(\$1,300.00)	\$16,950.00	\$15,650.00	\$15,650.00								
28	Parks and Recreation		1.25	35.02%	\$9,386.00	\$26,800.00	\$36,186.00	\$28,800.00		\$7,386.00						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00								
31	Utilities and Bulk Purchases			2.43%	\$4,500.00	\$185,500.00	\$190,000.00	\$190,000.00								
32	Landfill / Solid Waste Disposal			-3.05%	(\$249.20)	\$8,174.29	\$7,925.09		\$7,925.09							
35	Contingency			-100.00%	(\$1.00)	\$1.00	\$0.00	\$0.00								
36	Statutory Expenditures			10.85%	\$39,144.50	\$360,812.00	\$399,956.50	\$335,956.50			\$64,000.00					
37	Judgements			-100.00%	(\$228,850.00)	\$228,850.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	1.00	3.00	4.61%	\$4,000.00	\$86,700.00	\$90,700.00	\$90,700.00								
44	Capital			1.96%	\$7,000.00	\$357,000.00	\$364,000.00	\$69,000.00			\$295,000.00					
45	Debt			4.55%	\$3,500.00	\$77,000.00	\$80,500.00	\$0.00			\$80,500.00					
46	Deferred Charges			-56.47%	(\$50,000.00)	\$88,550.00	\$38,550.00	\$38,550.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	18.00	25.00	-3.55%	(\$205,149.64)	\$5,782,345.22	\$5,577,195.58	\$3,274,856.50	\$15,453.08	\$7,386.00	\$2,279,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

#### USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

#### USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	-			Sincerent		
/	Non-recentes at Rist	Future V. Collections	String Burgeriation	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	<b>Comment/Explanation</b>
				None		
-						

					NUI	PERII - PROPERII			
	<u>Property Tax Assessn</u>		erties (October 1, 2018 Valu		.	Property Tax Assess		perties (October 1, 2018 Va	
		# of Parcels	Assessed Value	% of Total			# of Parcels	Assessed Value	% of Total
1	Vacant Land	117	\$5,777,700.00	2.36%		15A Public Schools	3	\$10,956,900.00	54.35%
2	Residential	1,349	\$205,901,700.00	84.05%		15B Other Schools	0	\$0.00	0.00%
3A/3	B Farm	0	\$0.00	0.00%		15C Public Property	23	\$3,788,400.00	18.79%
4A	Commercial	72	\$27,171,300.00	11.09%		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	1	2	\$690,600.00	0.28%		15F Other Exempt	9	\$1,804,900.00	8.95%
	B Railroad	3	\$0.00	0.00%					
6A/6	B Business Personal Property	1	\$457,458.00	0.19%		_			
	Total	1,546	\$244,987,358.00	100.00%		Total	40	\$20,158,200.00	100.00%
		7.1	01 100	l					
	Average Ratio (%), Assessed to True V		91.19%						
	Equalized Valuation, Taxable Propertie	es	\$268,655,946.92			Percentage of Exempt vs.	0.000		
	Total # of property tax appeals fil	led in 2018	County Tax Board	42.00		Non-Exempt Properties	8.23%		
		2010	State Tax Court	3.00					
	Number of 2018 County Tax Board de	ecisions appealed to T		0.00	-				
	Number of pending property tax appea	als in State Tax Court		3.00					
	Amount paid out by municipality for ta	ax appeals in 2018		\$0.00	<u> </u>				
	<u>Prior Budget Year's Payn</u>		(PILOT) - 5 Year Exemption	ns/Abatements					
		# of	PILOT			Taxes if Billed in Full			
		Parcels	Billing/Revenue	Assessed Value		2018 Total Tax Rate			
G	Commercial/Industrial Exemption								
I	Dwelling Exemption								
J	Dwelling Abatement								
K	New Dwelling/Conversion Exemption								
L	New Dwelling/Conversion Abatement								
Ν	Multiple Dwelling Exemption								
0	Multiple Dwelling Abatement								
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00		0.00			
				Sheet UFF	2_5				

### ASSESSED DOODEDTV VALUATIONS EVEMDT DOODEDTV DOODEDTV TAV ADDEAL DATA

								US		BUDGET SECTIO	N								
Prior Budget	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				x Exemptions	Prior Budget Year's Pavments 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 Rat
																			_
Total Long Term Exempt	ions - Column Total	0.00	0.00	0.00	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	0.00
Mark "X" if Grand Tot		0.00	0.00	0.00			\$0.00	<b>\$0.00</b>	40.00		iotui	40.00	\$0.00	\$0.00	Total Long Term Exempti				

Sheet UFB-6

### 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	52,903.26	\$36,000.00		\$2,808.07	\$2,769.97	\$11,325.22
Supervisory Staff (Department Heads & Managers)	4.00	3.00	403,628.67	\$299,111.59		\$30,068.41	\$35,385.97	\$39,062.70
Police Officers (Including Superior Officers)	8.00		1,200,392.14	\$690,707.27	\$99,100.00	\$186,243.00	\$141,314.40	\$83,027.47
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	650,463.41	\$393,088.17	\$45,000.00	\$32,658.25	\$110,978.85	\$68,738.14
Totals	18.00	25.00	2,307,387.48	\$1,418,907.03	\$144,100.00	\$251,777.73	\$290,449.19	\$202,153.53

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

NO

Note - **<u>Base Pay</u>** 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	Current Year Annual Cost		Prior Year # of	Prior Year Annual	
	<b>Covered Members</b>	Estimate per	<b>Total Current</b>		Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	6.00	\$11,601.96	\$69,611.76	6.00	\$11,407.00	\$68,442.00
Parent & Child	2.00	\$20,767.56	\$41,535.12	2.00	\$20,419.00	\$40,838.00
Employee & Spouse (or Partner)	3.00	\$23,203.92	\$69,611.76	4.00	\$22,815.00	\$91,260.00
Family	6.00	\$32,369.52	\$194,217.12	5.00	\$31,827.00	\$159,135.00
Employee Cost Sharing Contribution (enter as negative - )			(\$75,441.74)			(\$74,192.00)
Subtotal	17.00		\$299,534.02	17.00		\$285,483.00
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$11,601.96	\$11,601.96	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 - )			(\$522.09)			(\$513.00)
Subtotal	1.00		\$11,079.87	1.00		\$10,894.00
<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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	18.00		\$310,613.89	18.00		\$296,377.00

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

YES	
YES	

#### USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

		(check applicable items) Approved Individual						
	Gross Days of		Approved		Individual			
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment			
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement			
FOP	472.00	\$10,968.18	X					
Totals	472.00	\$10,968.18		•				
		÷ · · ; · • • · · · •						
Total Funds Reserved a	as of end of 2018	\$21,012.99						
Total Funds App	ropriated in 2019	\$1,000.00						

**UFB-9** Accumulated Absence Liability

	<b>USER FRIENI</b>	DLY BUDGET SI	ECTION - OUT	STANDING DEBT; PER C	APITA AND B	UDGET IMPA	CT	
	Gross		Net		Current Year	2020	2021	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_								
Local School Debt	\$635,000.00	\$635,000.00	\$0.00	Utility Fund - Principal	\$64,000.00	\$55,864.40	\$55,864.40	\$432,823.13
Regional School Debt	\$332,331.35	\$332,331.35	\$0.00	Utility Fund - Interest	\$16,500.00	\$14,990.00	\$13,890.00	\$79,945.00
				Bond Anticipation Notes - Principal	\$0.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$0.00			
Water/Sewer	\$552,551.93	\$552,551.93	\$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					
0			\$0.00	Total	\$80,500.00	\$70,854.40	\$69,754.40	\$512,768.13
Municipal Purposes								
Debt Authorized	\$478,550.00		\$478,550.00	Total Principal	\$64,000.00	\$55,864.40	\$55,864.40	\$432,823.13
Notes Outstanding			\$0.00	Total Interest	\$16,500.00	\$14,990.00	\$13,890.00	\$79,945.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	1.44%			
Loans and Other Debt			\$0.00			-		
_				Description		Debt Not Lis	ted Above	
Total (Current Year)	\$1,998,433.28	\$1,519,883.28	\$478,550.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	3,277			Total Other				
_								
Per Capita Gross Debt	\$609.84			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
= Per Capita Net Debt	\$146.03			Rating				
=				Year of Last Rating				
3 Yr. Average Property Valuation		\$268,206,496.00				l l		1
	=			Mark "X" if Municipality has	no bond rating	X		
Net Debt as % of 3 Year Avg Propert	y Valuation	0.18%		• • • •	0			
	=			Sheet UFB-10				

#### USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving	Providing Services To/Receiving	Turns of Shound Sometics Drovided	Notes (Enter more specifies if peeded)	Pagin Data	End Data	Amount to be
Services?	Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Received/Paid
Receiving	Hardyston Township	Construction	Contract \$49,926 less revenues collected	1/1/2019	12/31/2023	\$25,000.00
Receiving	Hardyston Township	Fire Official	Offset with Revenue	1/1/2019	12/31/2023	\$0.00
Receiving	Franklin Township	Zoning Officer	Offset with Revenue	1/1/2019	12/31/2019	\$10,800.00
Receiving	Hardyston Township	Recycling		7/1/2015	6/30/2020	\$35,478.00
Receiving	Hardyston Township	Recreation Littell Cneter		1/1/2018	12/31/2019	\$15,000.00
Receiving	Hardyston Township	Street Sweeping		1/1/2019	12/31/2019	\$114.00 per hour
Receiving	Lafayette Township	Tax Assessor		10/1/2015	9/30/2019	\$20,906.00
Receiving	Andover Township	Dispatch		1/1/2017	12/31/2019	\$74,952.00
Receiving	Wantage Township	Dog Pound /ACO		1/1/2019	12/31/2019	\$12,225.00

#### **USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS**

Please set forth below the names of all authorities and fire districts that serve your municipality

#### **USER FRIENDLY BUDGET SECTION - Notes**

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

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