



State of New Jersey

Local Government Services

Year: 2016 Municipal User Friendly Budget

MUNICIPALITY: 1910 Hampton Township - County of Sussex
Municode: 1910
Website: www.hamptontownshipnj.org
Phone Number: 973-383-5570
Mailing Address: 1 Rumsey Way, Newton
Email the UFB if not using Outlook
Municipality: Hampton Township State: NJ Zip: 07860

Mayor				
First Name	Middle Name	Last Name	Term Expires	Business Email
Philip		Yetter	12/31/2016	
Chief Administrative Officer				
Eileen		Klose		administrator@hamptontwp-nj.org
Chief Financial Officer				
Jessica		Caruso		cfo@hamptontwp-nj.org
Municipal Clerk				
Kathleen		Armstrong		clerk@hamptontwp-nj.org
Registered Municipal Accountant				
Thomas		Ferry		tomcparma@verizon.net
Governing Body Members				
First Name	Middle Name	Last Name	Term Expires	Business Email
Philip		Yetter	12/31/2017	
David		Hansen	12/31/2017	
Keith		Gourlay	12/31/2018	
Timothy		Dooley	12/31/2018	
Scott		Mackenzie	12/31/2016	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2016 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.411	\$2,496,797.00	15.91%	\$930.50	Municipal Purpose Tax	ACTUAL	\$2,899,978.00
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	0.835	\$5,063,079.00	32.26%	\$1,890.44	Local School District	ESTIMATED	\$5,164,345.00
Regional School District	0.804	\$4,877,248.00	31.08%	\$1,820.26	Regional School District	ESTIMATED	\$4,974,795.00
County Purposes	0.498	\$3,014,427.95	19.21%	\$1,127.47	County Purposes	ESTIMATED	\$3,321,275.00
County Library	0.027	\$163,058.73	1.04%	\$61.13	County Library		
County Board of Health	0.011	\$64,095.51	0.41%	\$24.90	County Board of Health		
County Open Space	0.003	\$14,567.32	0.09%	\$6.79	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	2.589	\$15,693,273.51	100.00%	\$5,861.50	Total ESTIMATED amount to be raised by taxes		\$16,360,393.00
Total Taxable Valuation as of October 1, 2015 \$606,306,988.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 1,308,132.31		
Current Year Average Residential Assessment \$226,400.00					Budget Appropriations, before Reserve for Uncollected Taxes 4,037,962.31		
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy \$13,460,415.00		
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT \$16,190,245.00		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$170,148.09		
0.411	0.479	16.52%			Total Amount to be Raised by Taxes \$16,360,393.09		
Comparison - Municipal Purposes Tax Levy					% of Tax Collections used to Calculate RUT 98.96%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$2,496,797.00	\$2,899,978.00	16.15%	\$403,181.00		Tax Collections - ACTUAL as of Prior Year		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Tax Revenue, Collections CY 2015 15,567,401.48		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2015 15,697,288.15		
\$930.50	\$1,084.23	16.52%	\$153.73		% of Taxes Collected, CY 2015 99.17%		
					Delinquent Taxes - December 31, 2015 \$170,972.43		

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	11.92%	\$57,237.00	\$480,000.00	\$537,237.00	\$537,237.00							
08	Local Revenue	-3.93%	(\$3,510.52)	\$89,390.52	\$85,880.00	\$85,880.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$440,345.00	\$440,345.00	\$440,345.00							
08	Uniform Construction Code Fees	-11.28%	(\$9,094.00)	\$80,594.00	\$71,500.00	\$71,500.00							
	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	-91.96%	(\$47,667.75)	\$51,838.06	\$4,170.31	\$4,170.31							
08	Other Special Items	-1.60%	(\$227.20)	\$14,227.20	\$14,000.00	\$14,000.00							
15	Receipts from Delinquent Taxes	-9.34%	(\$15,972.43)	\$170,972.43	\$155,000.00	\$155,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	12.17%	\$314,583.76	\$2,585,394.24	\$2,899,978.00	\$2,899,978.00							
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	7.55%	\$295,348.86	\$3,912,761.45	\$4,208,110.31	\$4,208,110.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	4.00	7.00	0.69%	\$3,952.00	\$574,308.00	\$578,260.00	\$578,260.00							
21	Land-Use Administration	0.50		0.07%	\$47.00	\$71,160.00	\$71,207.00	\$71,207.00							
22	Uniform Construction Code	0.50		-9.53%	(\$6,850.00)	\$71,850.00	\$65,000.00	\$65,000.00							
23	Insurance			7.50%	\$32,198.00	\$429,552.00	\$461,750.00	\$461,750.00							
25	Public Safety		1.00	0.01%	\$20.00	\$203,300.00	\$203,320.00	\$203,320.00							
26	Public Works	7.00	1.00	1.58%	\$23,104.00	\$1,465,200.00	\$1,488,304.00	\$1,488,304.00							
27	Health and Human Services		1.00	-60.08%	(\$47,459.75)	\$78,989.06	\$31,529.31	\$25,358.00	\$6,171.31						
28	Parks and Recreation		1.00	0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			#DIV/0!	\$0.00		\$0.00								
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$109,000.00	\$109,000.00	\$109,000.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			3.85%	\$5,997.00	\$155,880.00	\$161,877.00	\$161,877.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			0.15%	\$272.00	\$185,442.00	\$185,714.00	\$185,714.00							
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00								
44	Capital			222.22%	\$400,000.00	\$180,000.00	\$580,000.00	\$580,000.00							
45	Debt			0.00%	\$0.00	\$25,764.00	\$25,764.00	\$25,764.00							
46	Deferred Charges			10.09%	\$4,237.00	\$42,000.00	\$46,237.00	\$46,237.00							
48	Debt - Type I School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-23.10%	(\$51,117.00)	\$221,265.00	\$170,148.00	\$170,148.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		12.00	11.00	9.48%	\$364,400.25	\$3,843,710.06	\$4,208,110.31	\$4,201,939.00	\$6,171.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

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	398	\$13,095,800.00	2.16%
2 Residential	1,915	\$433,588,100.00	71.61%
3A/3B Farm	326	\$34,718,100.00	5.73%
4A Commercial	71	\$122,572,200.00	20.24%
4B Industrial	2	\$548,000.00	0.09%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$1,004,112.00	0.17%
Total	2,713	\$605,526,312.00	100.00%

Average Ratio (%), Assessed to True Value	96.36%
Equalized Valuation, Taxable Properties	\$628,400,074.72

Total # of property tax appeals filed in 2015	County Tax Board	19.00
	State Tax Court	4.00
Number of 2015 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2015	\$4,380.59
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	9	\$32,556,900.00	41.73%
15B Other Schools			0.00%
15C Public Property	126	\$31,560,500.00	40.45%
15D Church and Charities	11	\$11,820,800.00	15.15%
15E Cemeteries & Graveyards	1	\$109,000.00	0.14%
15F Other Exempt	7	\$1,975,100.00	2.53%
Total	154	\$78,022,300.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	12.89%
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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	1	\$1,000.00	\$178,400.00	\$4,618.78
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	1	1,000.00	178,400.00	4,618.78

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

**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	48,578.00	\$23,350.00		\$2,909.00	\$20,432.00	\$1,887.00
Supervisory Staff (Department Heads & Managers)	3.00	5.00	402,368.34	\$291,640.00	\$2,634.00	\$36,338.34	\$47,979.00	\$23,777.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	9.00	1.00	592,643.00	\$406,660.00	\$8,603.00	\$24,850.00	\$118,977.00	\$33,553.00
Totals	12.00	11.00	1,043,589.34	\$721,650.00	\$11,237.00	\$64,097.34	\$187,388.00	\$59,217.00

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	4.00	\$10,831.68	\$43,326.72	4.00	\$10,429.44	\$41,717.76
Parent & Child	2.00	\$19,148.52	\$38,297.04	2.00	\$17,407.32	\$34,814.64
Employee & Spouse (or Partner)	1.00	\$21,395.04	\$21,395.04	1.00	\$20,600.28	\$20,600.28
Family	3.00	\$29,746.04	\$89,238.12	3.00	\$27,707.52	\$83,122.56
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	10.00		\$192,256.92	10.00		\$180,255.24
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	2	\$10,697.52	\$21,395.04	2	\$10,300.20	\$20,600.40
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	2.00		\$21,395.04	2.00		\$20,600.40
Retirees - Health Benefits - Annual Cost						
Single Coverage	3	\$6,194.76	\$18,584.28	3	\$5,898.60	\$17,695.80
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$17,128.80	\$68,515.20	4	\$16,278.12	\$65,112.48
Family	1	\$36,437.04	\$36,437.04	1	\$34,542.12	\$34,542.12
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	8.00		\$123,536.52	8.00		\$117,350.40
GRAND TOTAL	20.00		\$337,188.48	20.00		\$318,206.04

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

**Legal basis for benefit
(check applicable items)**

[illegible]

UFB-9 Accumulated Absence Liability

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	
Local School Debt					\$0.00	Utility Fund - Principal				
Regional School Debt	\$440,918.40	\$440,918.40			\$0.00	Utility Fund - Interest				
Utility Fund Debt						Bond Anticipation Notes - Principal				
0					\$0.00	Bond Anticipation Notes - Interest				
0					\$0.00	Bonds - Principal				
0					\$0.00	Bonds - Interest				
0					\$0.00	Loans & Other Debt - Principal	\$22,302.00	\$22,751.00	\$23,208.00	\$110,343.00
0					\$0.00	Loans & Other Debt - Interest	\$3,462.00	\$3,013.00	\$2,556.00	\$5,591.00
0					\$0.00					
0					\$0.00	Total	\$25,764.00	\$25,764.00	\$25,764.00	\$115,934.00
Municipal Purposes						Total Principal	\$22,302.00	\$22,751.00	\$23,208.00	\$110,343.00
Debt Authorized	\$178,602.11	\$178,602.11			\$0.00	Total Interest	\$3,462.00	\$3,013.00	\$2,556.00	\$5,591.00
Notes Outstanding					\$0.00	% of Total Current Year Budget	0.61%			
Bonds Outstanding					\$0.00					
Loans and Other Debt					\$0.00					
Total (Current Year)	\$619,520.51	\$619,520.51			\$0.00					
Population (2010 census)	5,196									
Per Capita Gross Debt	\$119.23									
Per Capita Net Debt	\$0.00									
3 Yr. Average Property Valuation		\$621,933,138.00								
Net Debt as % of 3 Year Avg Property Valuation		0.00%								

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 - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

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

Please set forth below the names of all authorities and the district and county, and

USER FRIENDLY BUDGET SECTION - Notes

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