



# State of New Jersey Local Government Services

Year:  **Municipal User Friendly Budget**

**MUNICIPALITY:** 1910 Hampton Township - County of Sussex

Adopted

**Municode:**

**Filename:** 1910\_fba\_2017.xlsm

**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
Philip		Yetter	12/31/2017	

## Chief Administrative Officer

Eileen		Klose		<input type="text" value="administrator@hamptontwp-nj.org"/>
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## Chief Financial Officer

Jessica		Caruso		<input type="text" value="cfo@hamptontwp-nj.org"/>
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## Municipal Clerk

Kathleen		Armstrong		<input type="text" value="clerk@hamptontwp-nj.org"/>
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## Registered Municipal Accountant

Thomas		Ferry		<input type="text" value="tomcparma@verizon.net"/>
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## 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	12/31/2019	

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.478	\$2,899,978.00	17.35%	\$1,080.76	Municipal Purpose Tax	ACTUAL	\$2,921,308.00
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	0.852	\$5,162,638.00	30.90%	\$1,926.37	Local School District	ESTIMATED	\$5,265,895.00
Regional School District	0.852	\$5,164,520.00	30.91%	\$1,926.37	Regional School District	ESTIMATED	\$5,267,815.00
County Purposes	0.526	\$3,181,419.17	19.04%	\$1,189.29	County Purposes	ESTIMATED	\$3,552,520.00
County Library	0.034	\$200,438.48	1.20%	\$76.87	County Library		
County Board of Health	0.015	\$86,186.01	0.52%	\$33.92	County Board of Health		
County Open Space	0.003	\$14,814.79	0.09%	\$6.78	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.760	\$16,709,994.45	100.00%	\$6,240.36	Total ESTIMATED amount to be raised by taxes		\$17,007,538.00
Total Taxable Valuation as of October 1, 2016					Revenue Anticipated, Excluding Tax Levy		1,437,937.84
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		4,163,658.84
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$14,086,230.00
					Amount to be Raised by Taxes - Before RUT		\$16,811,951.00
					Reserve for Uncollected Taxes (RUT)		\$195,586.68
					Total Amount to be Raised by Taxes		\$17,007,537.68
					% of Tax Collections used to Calculate RUT		98.85%
					If % used exceeds the actual collection % then reference the statutory exception used		
					<b>Tax Collections - ACTUAL as of Prior Year</b>		
					Total Tax Revenue, Collections CY 2016		16,617,615.55
					Total Tax Levy, CY 2016		16,712,526.49
					% of Taxes Collected, CY 2016		99.43%
					Delinquent Taxes - December 31, 2016		\$174,371.62



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	5.82%	\$31,263.00	\$537,237.00	\$568,500.00	\$568,500.00							
08	Local Revenue	-24.59%	(\$27,997.61)	\$113,877.61	\$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	-11.01%	(\$9,280.00)	\$84,280.00	\$75,000.00	\$75,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	316.62%	\$44,838.45	\$14,161.55	\$59,000.00	\$59,000.00							
10	Public and Private Revenue	720.39%	\$30,042.53	\$4,170.31	\$34,212.84	\$34,212.84							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	14.30%	\$21,887.95	\$153,112.05	\$175,000.00	\$175,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-0.75%	(\$22,083.13)	\$2,943,391.13	\$2,921,308.00	\$2,921,308.00							
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	1.60%	\$68,671.19	\$4,290,574.65	\$4,359,245.84	\$4,359,245.84	\$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	3.50	10.00	2.83%	\$16,890.00	\$596,910.00	\$613,800.00	\$613,800.00								
21 Land-Use Administration	0.50		7.21%	\$4,813.00	\$66,787.00	\$71,600.00	\$71,600.00								
22 Uniform Construction Code	0.50	1.00	-41.60%	(\$46,292.00)	\$111,292.00	\$65,000.00	\$65,000.00								
23 Insurance			5.68%	\$26,501.00	\$466,170.00	\$492,671.00	\$492,671.00								
25 Public Safety			0.04%	\$80.00	\$203,320.00	\$203,400.00	\$203,400.00								
26 Public Works	7.00	1.00	1.68%	\$25,096.00	\$1,495,304.00	\$1,520,400.00	\$1,520,400.00								
27 Health and Human Services	0.50		95.96%	\$30,254.53	\$31,529.31	\$61,783.84	\$25,570.00	\$36,213.84							
28 Parks and Recreation			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			6.86%	\$7,000.00	\$102,000.00	\$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			-5.37%	(\$8,689.00)	\$161,877.00	\$153,188.00	\$153,188.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			260.77%	\$72,420.00	\$27,772.00	\$100,192.00	\$100,192.00								
43 Court and Public Defender			2.00%	\$1,860.00	\$93,000.00	\$94,860.00	\$94,860.00								
44 Capital			0.00%	\$0.00	\$580,000.00	\$580,000.00	\$580,000.00								
45 Debt			0.00%	\$0.00	\$25,764.00	\$25,764.00	\$25,764.00								
46 Deferred Charges			-9.16%	(\$4,237.00)	\$46,237.00	\$42,000.00	\$42,000.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			14.95%	\$25,439.00	\$170,148.00	\$195,587.00	\$195,587.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	12.00	12.00	3.59%	\$151,135.53	\$4,208,110.31	\$4,359,245.84	\$4,323,032.00	\$36,213.84	\$0.00	\$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, 2016 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	389	\$12,400,600.00	2.05%
2 Residential	1,913	\$432,598,600.00	71.65%
3A/3B Farm	331	\$35,270,200.00	5.84%
4A Commercial	71	\$122,911,600.00	20.36%
4B Industrial	2	\$548,000.00	0.09%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$0.00	0.00%
<b>Total</b>	<b>2,707</b>	<b>\$603,729,000.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	95.13%
Equalized Valuation, Taxable Properties	\$634,635,761.59

Total # of property tax appeals filed in 2016	County Tax Board	9.00
	State Tax Court	
Number of 2016 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2016	\$18,108.56
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### Property Tax Assessments - Exempt Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	9	\$32,556,900.00	41.49%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	126	\$31,560,500.00	40.22%
15D Church and Charities	12	\$12,268,100.00	15.63%
15E Cemeteries & Graveyards	1	\$109,000.00	0.14%
15F Other Exempt	7	\$1,975,100.00	2.52%
<b>Total</b>	<b>155</b>	<b>\$78,469,600.00</b>	<b>100.00%</b>

Percentage of Exempt vs.  
Non-Exempt Properties 13.00%

### 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 2016 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	1	\$1,000.00	\$181,400.00	\$5,006.64
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>1</b>	<b>1,000.00</b>	<b>181,400.00</b>	<b>5,006.64</b>

### USER FRIENDLY BUDGET SECTION

[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	46,699.00	\$23,350.00		\$1,050.00	\$20,412.00	\$1,887.00
Supervisory Staff (Department Heads & Managers)	3.00	6.00	401,098.00	\$303,706.00	\$5,851.00	\$19,171.00	\$47,358.00	\$25,012.00
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	655,481.00	\$426,775.00	\$20,602.00	\$27,449.00	\$144,507.00	\$36,148.00
Totals	12.00	12.00	1,103,278.00	\$753,831.00	\$26,453.00	\$47,670.00	\$212,277.00	\$63,047.00

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	4.00	\$10,794.00	\$43,176.00	3.00	\$10,876.00	\$32,628.00
Parent & Child	2.00	\$19,129.00	\$38,258.00	3.00	\$19,149.00	\$57,447.00
Employee & Spouse (or Partner)	1.00	\$21,374.00	\$21,374.00	1.00	\$21,395.00	\$21,395.00
Family	4.00	\$29,816.00	\$119,264.00	3.00	\$29,846.00	\$89,538.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	11.00		\$222,072.00	10.00		\$201,008.00
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	2	\$10,687.00	\$21,374.00	2	\$10,698.00	\$21,396.00
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	2.00		\$21,374.00	2.00		\$21,396.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	3	\$6,506.00	\$19,518.00	3	\$6,195.00	\$18,585.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	5	\$21,576.00	\$107,880.00	4	\$17,129.00	\$68,516.00
Family			\$0.00	1	\$36,437.00	\$36,437.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	8.00		\$127,398.00	8.00		\$123,538.00
GRAND TOTAL	21.00		\$370,844.00	20.00		\$345,942.00

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)**

[illegible]

### UFB-9 Accumulated Absence Liability



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

Gross Debt			Deductions			Net Debt			Current Year Budget		2018 Budget		2019 Budget		All Additional Future Years' Budgets	
Local School Debt								\$0.00	Utility Fund - Principal							
Regional School Debt			\$376,900.11		\$376,900.11			\$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		\$22,751.00	\$23,208.00	\$23,674.00	\$86,669.00		
0								\$0.00	Loans & Other Debt - Interest		\$3,013.00	\$2,556.00	\$2,089.00	\$3,501.00		
0								\$0.00	Total		\$25,764.00	\$25,764.00	\$25,763.00	\$90,170.00		
Municipal Purposes									Total Principal		\$22,751.00	\$23,208.00	\$23,674.00	\$86,669.00		
Debt Authorized			\$156,300.28					\$156,300.28	Total Interest		\$3,013.00	\$2,556.00	\$2,089.00	\$3,501.00		
Notes Outstanding								\$0.00	% of Total Current Year Budget		0.59%					
Bonds Outstanding								\$0.00	Description		Debt Not Listed Above					
Loans and Other Debt								\$0.00	Total Guarantees - Governmental							
Total (Current Year)			\$533,200.39		\$376,900.11			\$156,300.28	Total Guarantees - Other							
Population (2010 census)			5,196													
Per Capita Gross Debt			\$102.62													
Per Capita Net Debt			\$30.08													
3 Yr. Average Property Valuation			\$631,036,180.00													
Net Debt as % of 3 Year Avg Property Valuation			0.02%													
			Bond Rating													
			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**

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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