



# State of New Jersey Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 1910 Hampton Township - County of Sussex

Introduced

Municode: 1910

Filename: 1910\_fbi\_2018.xlsm

Website: www.hamptontownshipnj.org

Phone Number: 973-383-5570

Mailing Address: 1 Rumsey Way, Newton New Jersey 07860

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	12/31/2018	

## Chief Administrative Officer

Eileen		Klose		administrator@hamptontwp-nj.org
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## Chief Financial Officer

Jessica		Caruso		cfo@hamptontwp-nj.org
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## Municipal Clerk

Kathleen		Armstrong		clerk@hamptontwp-nj.org
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## Registered Municipal Accountant

Thomas		Ferry		tomcparma@verizon.net
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Philip		Yetter	12/31/2020	
David		Hansen	12/31/2020	
Keith		Gourlay	12/31/2018	
Timothy		Dooley	12/31/2018	
Scott		Mackenzie	12/31/2019	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2018 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.483	\$2,921,308.00	17.03%	\$1,095.93	Municipal Purpose Tax	ACTUAL	\$2,959,813.00
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	0.872	\$5,262,415.00	30.67%	\$1,978.57	Local School District	ESTIMATED	\$5,367,665.00
Regional School District	0.886	\$5,345,092.00	31.15%	\$2,010.33	Regional School District	ESTIMATED	\$5,451,995.00
County Purposes	0.564	\$3,404,831.85	19.84%	\$1,279.72	County Purposes	ESTIMATED	\$3,702,300.00
County Library	0.035	\$209,959.80	1.22%	\$79.42	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$14,914.48	0.09%	\$6.81	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)					2.843		\$17,158,521.13
					100.00%		\$6,450.78
Total Taxable Valuation as of October 1, 2017							\$603,729,000.00
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment							\$226,900.00
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Prior Year		Current Year		% Change (+/-)			
0.483		0.489		1.24%			
Comparison - Municipal Purposes Tax Levy							
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)	
\$2,921,308.00		\$2,959,813.00		1.32%		\$38,505.00	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)	
\$1,095.93		\$1,109.54		1.24%		\$13.61	
Sheet UFB-1							

Revenue Anticipated, Excluding Tax Levy		1,466,285.86
Budget Appropriations, before Reserve for Uncollected Taxes		4,207,576.86
Total Non-Municipal Tax Levy		\$14,521,960.00
Amount to be Raised by Taxes - Before RUT		\$17,263,251.00
Reserve for Uncollected Taxes (RUT)		\$218,522.16
Total Amount to be Raised by Taxes		\$17,481,773.16
% of Tax Collections used to Calculate RUT		98.75%
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		16,991,941.13
Total Tax Levy, CY 2017		17,187,313.31
% of Taxes Collected, CY 2017		98.86%
Delinquent Taxes - December 31, 2017		\$172,925.21



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	5.54%	\$31,500.00	\$568,500.00	\$600,000.00	\$600,000.00							
08	Local Revenue	-11.40%	(\$11,049.10)	\$96,929.10	\$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	-20.77%	(\$19,662.00)	\$94,662.00	\$75,000.00	\$75,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	0.00%	(\$1.35)	\$58,701.35	\$58,700.00	\$58,700.00							
10	Public and Private Revenue	-8.34%	(\$2,851.98)	\$34,212.84	\$31,360.86	\$31,360.86							
08	Other Special Items	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	6.83%	\$11,189.94	\$163,810.06	\$175,000.00	\$175,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.49%	\$14,423.54	\$2,945,389.46	\$2,959,813.00	\$2,959,813.00							
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	0.53%	\$23,549.05	\$4,402,549.81	\$4,426,098.86	\$4,426,098.86	\$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	1.68%	\$10,300.00	\$613,800.00	\$624,100.00	\$624,100.00								
21 Land-Use Administration	0.50		0.70%	\$500.00	\$71,600.00	\$72,100.00	\$72,100.00								
22 Uniform Construction Code	0.50	1.00	50.25%	\$21,972.47	\$43,727.53	\$65,700.00	\$65,700.00								
23 Insurance			10.66%	\$52,501.00	\$492,671.00	\$545,172.00	\$545,172.00								
25 Public Safety			0.05%	\$100.00	\$203,400.00	\$203,500.00	\$203,500.00								
26 Public Works	7.00	1.00	-0.71%	(\$10,872.47)	\$1,541,672.47	\$1,530,800.00	\$1,530,800.00								
27 Health and Human Services	0.50		-4.00%	(\$2,471.98)	\$61,783.84	\$59,311.86	\$25,950.00	\$33,361.86							
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	\$0.00	\$0.00								
30 Unclassified			#DIV/0!	\$0.00	\$0.00	\$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	\$0.00	\$0.00								
35 Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36 Statutory Expenditures			3.52%	\$5,393.00	\$153,188.00	\$158,581.00	\$158,581.00								
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services			4.55%	\$4,558.00	\$100,192.00	\$104,750.00	\$104,750.00								
43 Court and Public Defender			4.15%	\$3,938.00	\$94,860.00	\$98,798.00	\$98,798.00								
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			-100.00%	(\$42,000.00)	\$42,000.00	\$0.00	\$0.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			11.73%	\$22,935.00	\$195,587.00	\$218,522.00	\$218,522.00								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	12.00	12.00	1.53%	\$66,853.02	\$4,359,245.84	\$4,426,098.86	\$4,392,737.00	\$33,361.86	\$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, 2017 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			0.00%
6A/6B Business Personal Property			0.00%
Total	2,706	\$603,729,000.00	100.00%

Average Ratio (%), Assessed to True Value	93.79%
Equalized Valuation, Taxable Properties	\$643,702,953.41

Total # of property tax appeals filed in 2017	County Tax Board	4.00
	State Tax Court	
Number of 2017 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2017	\$2,729.27
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Property Tax Assessments - Exempt Properties (October 1, 2017 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%
Total	155	\$78,469,600.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	13.00%
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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 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	1	\$1,000.00	\$181,400.00	\$5,157.20
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	181,400.00	5,157.20



### 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	46,717.00	\$23,350.00		\$1,068.00	\$20,412.00	\$1,887.00
Supervisory Staff (Department Heads & Managers)	3.00	6.00	414,878.00	\$312,823.00	\$9,129.00	\$19,937.00	\$46,975.00	\$26,014.00
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	673,521.00	\$439,293.00	\$31,598.00	\$28,545.00	\$136,037.00	\$38,048.00
Totals	12.00	12.00	1,135,116.00	\$775,466.00	\$40,727.00	\$49,550.00	\$203,424.00	\$65,949.00

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	\$10,687.00	\$42,748.00	4.00	\$10,687.00	\$42,748.00
Parent & Child	2.00	\$19,129.00	\$38,258.00	2.00	\$19,129.00	\$38,258.00
Employee & Spouse (or Partner)	2.00	\$21,374.00	\$42,748.00	1.00	\$21,374.00	\$21,374.00
Family	3.00	\$29,816.00	\$89,448.00	4.00	\$29,816.00	\$119,264.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	11.00		\$213,202.00	11.00		\$221,644.00
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	2	\$10,687.00	\$21,374.00	2	\$10,687.00	\$21,374.00
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		\$21,374.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	3	\$6,196.00	\$18,588.00	3	\$6,506.00	\$19,518.00
Parent & Child			\$0.00		\$21,576.00	\$0.00
Employee & Spouse (or Partner)	5	\$20,881.00	\$104,405.00	5		\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	8.00		\$122,993.00	8.00		\$19,518.00
GRAND TOTAL	21.00		\$357,569.00	21.00		\$262,536.00

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		2019 Budget		2020 Budget		All Additional Future Years' Budgets	
Local School Debt					\$0.00		Utility Fund - Principal							
Regional School Debt			\$306,968.07		\$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		\$23,207.38		\$23,673.84		\$24,149.69	
0					\$0.00		Loans & Other Debt - Interest		\$2,555.64		\$2,089.08		\$1,613.23	
0					\$0.00									
0					\$0.00		Total		\$25,763.02		\$25,762.92		\$25,762.92	
Municipal Purposes							Total Principal		\$23,207.38		\$23,673.84		\$24,149.69	
Debt Authorized			\$133,550.18		\$133,550.18		Total Interest		\$2,555.64		\$2,089.08		\$1,613.23	
Notes Outstanding					\$0.00		% of Total Current Year Budget		0.58%					
Bonds Outstanding					\$0.00									
Loans and Other Debt					\$0.00									
Total (Current Year)			\$440,518.25		\$133,550.18		Description		Debt Not Listed Above					
Population (2010 census)			5,196				Total Guarantees - Governmental							
Per Capita Gross Debt			\$84.78				Total Guarantees - Other							
Per Capita Net Debt			\$25.70				Total Capital/Equipment Leases							
3 Yr. Average Property Valuation					\$635,762,917.33		Total Other							
Net Debt as % of 3 Year Avg Property Valuation					0.02%		Bond Rating		Moody's		Standard & Poors		Fitch	
							Rating							
							Year of Last Rating							
							Mark "X" if Municipality has no bond rating		X					
							Sheet UFB-10							

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]



USER FRIENDLY BUDGET SECTION - Notes

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


## 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]