



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: Filename:

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
Kelly	A.	Yaede	12/31/2019	kyaede@hamiltonnj.com

Chief Administrative Officer

John	F.	Ricci		jricci@hamiltonnj.com
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Chief Financial Officer

John	E.	Barrett		jbarrett@hamiltonnj.com
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Municipal Clerk

Eileen	A.	Gore		egore@hamiltonnj.com
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Registered Municipal Accountant

David	J.	Gannon		dgannon@pkfod.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Dennis		Pone	12/31/2017	dpone@hamiltonnj.com
Ralph		Mastrangelo	12/31/2019	rmastrangelo@hamiltonnj.com
Dina		Thornton	12/31/2017	dthornton@hamiltonnj.com
David		Kenny	12/31/2017	dkenny@hamiltonnj.com
Ileana		Schirmer	12/31/2019	lschirmer@hamiltonnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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	0.760	\$64,427,989.97	25.59%	\$1,626.14
Municipal Library	0.034	\$2,833,194.00	1.13%	\$72.75
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.319	\$22,673,160.58	9.01%	\$682.34
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.291	\$109,354,340.00	43.44%	\$2,762.30
Regional School District			0.00%	\$0.00
County Purposes	0.594	\$50,312,780.12	19.99%	\$1,270.96
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.025	\$2,133,211.74	0.85%	\$53.49
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.023	\$251,734,676.41	100.00%	\$6,467.98

Total Taxable Valuation as of	October 1, 2016	<u>\$8,518,549,405.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$213,966.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.760	0.777	2.24%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$64,427,989.97	\$65,442,489.19	1.57%	\$1,014,499.22

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,626.14	\$1,662.52	2.24%	\$36.37

Sheet UFB-1

Current Year 2017 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$65,442,489.19
Municipal Library	ACTUAL	\$2,884,609.80
Municipal Open Space		
Fire Districts (total levies)	ESTIMATED	\$23,000,000.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$111,554,340.00
Regional School District		
County Purposes	ESTIMATED	\$50,860,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$2,140,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$255,881,438.99
Revenue Anticipated, Excluding Tax Levy		33,347,567.61
Budget Appropriations, before Reserve for Uncollected Taxes		100,574,376.41
Total Non-Municipal Tax Levy		\$187,554,340.00
Amount to be Raised by Taxes - Before RUT		\$254,781,148.80
Reserve for Uncollected Taxes (RUT)		\$1,100,290.19
Total Amount to be Raised by Taxes		\$255,881,438.99
% of Tax Collections used to Calculate RUT		99.57%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2016		253,322,285.16
Total Tax Levy, CY 2016		253,376,027.05
% of Taxes Collected, CY 2016		99.98%
Delinquent Taxes - December 31, 2016		\$53,741.89

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 Utility	Water-Sewer Utility	Third N/A Utility	Fourth N/A Utility	Fifth N/A Utility	Utility
08	Surplus	23.18%	\$1,275,000.00	\$5,500,000.00	\$6,775,000.00	\$4,500,000.00	---	---	\$2,275,000.00	---	---	---	---
08	Local Revenue	-4.19%	(\$937,804.56)	\$22,403,714.33	\$21,465,909.77	\$5,613,649.96	---	---	\$15,852,259.81	---	---	---	---
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$19,166,830.00	\$19,166,830.00	\$19,166,830.00	---	---	---	---	---	---	---
08	Uniform Construction Code Fees	-5.62%	(\$178,722.00)	\$3,178,722.00	\$3,000,000.00	\$3,000,000.00	---	---	---	---	---	---	---
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
08	Additional Revenue Offset by Appropriations	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
10	Public and Private Revenue	-53.02%	(\$477,965.39)	\$901,553.04	\$423,587.65	\$423,587.65	---	---	---	---	---	---	---
08	Other Special Items	-36.37%	(\$598,746.59)	\$1,646,489.57	\$1,047,742.98	\$1,047,742.98	---	---	---	---	---	---	---
15	Receipts from Delinquent Taxes	-18.93%	(\$7,004.87)	\$37,004.87	\$30,000.00	\$30,000.00	---	---	---	---	---	---	---
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-1.89%	(\$1,262,344.84)	\$66,704,834.03	\$65,442,489.19	\$65,442,489.19	---	---	---	---	---	---	---
07	Minimum Library Tax	1.81%	\$51,415.80	\$2,833,194.00	\$2,884,609.80	\$2,884,609.80	---	---	---	---	---	---	---
54	Open Space Levy Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
07	Addition to Local District School Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
08	Deficit General Budget	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
	Total	-1.75%	(\$2,136,172.45)	\$122,372,341.84	\$120,236,169.39	\$102,108,909.58	\$0.00	\$0.00	\$18,127,259.81	\$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	Water Utility	Water-Sewer Utility	Third N/A Utility	Fourth N/A Utility	Fifth N/A Utility	Utility
20	General Government	53.00	9.00	1.17%	\$203,762.00	\$17,430,330.00	\$17,634,092.00	\$5,796,650.00	---	---	\$11,837,442.00	---	---	---	---
21	Land-Use Administration	16.00	0.00	0.54%	\$5,399.00	\$1,003,527.00	\$1,008,926.00	\$1,008,926.00	---	---	---	---	---	---	---
22	Uniform Construction Code	16.00	2.00	1.58%	\$34,816.98	\$2,203,882.00	\$2,238,698.98	\$2,238,698.98	---	---	---	---	---	---	---
23	Insurance			-15.85%	(\$2,491,329.00)	\$15,713,346.00	\$13,222,017.00	\$13,222,017.00	---	---	---	---	---	---	---
25	Public Safety	206.00	4.00	2.62%	\$659,448.44	\$25,189,825.56	\$25,849,274.00	\$25,834,582.00	\$14,692.00	---	---	---	---	---	---
26	Public Works	95.00	8.00	1.58%	\$221,463.02	\$14,034,643.84	\$14,256,106.86	\$13,311,142.86	\$275,000.00	---	\$669,964.00	---	---	---	---
27	Health and Human Services	20.00	4.00	8.71%	\$160,825.00	\$1,847,490.00	\$2,008,315.00	\$1,987,107.00	\$21,208.00	---	---	---	---	---	---
28	Parks and Recreation	55.00	42.00	0.77%	\$36,495.00	\$4,712,224.92	\$4,748,719.92	\$4,748,719.92	---	---	---	---	---	---	---
29	Education (including Library)	24.00	4.00	1.81%	\$51,416.00	\$2,833,194.00	\$2,884,610.00	\$2,884,610.00	---	---	---	---	---	---	---
30	Unclassified			20.00%	\$10,000.00	\$50,000.00	\$60,000.00	\$60,000.00	---	---	---	---	---	---	---
31	Utilities and Bulk Purchases			3.25%	\$100,782.00	\$3,102,618.00	\$3,203,400.00	\$3,203,400.00	---	---	---	---	---	---	---
32	Landfill / Solid Waste Disposal			-2.34%	(\$123,472.53)	\$5,286,660.18	\$5,163,187.65	\$5,025,500.00	\$137,687.65	---	---	---	---	---	---
35	Contingency			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
36	Statutory Expenditures			1.64%	\$162,722.00	\$9,905,917.00	\$10,068,639.00	\$9,713,800.00	---	---	\$354,839.00	---	---	---	---
37	Judgements			0.00%	\$0.00	\$6,550.00	\$6,550.00	\$6,550.00	---	---	---	---	---	---	---
42	Shared Services			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
43	Court and Public Defender	15.00	5.00	4.65%	\$54,225.70	\$1,165,336.30	\$1,219,562.00	\$1,219,562.00	---	---	---	---	---	---	---
44	Capital			-37.12%	(\$245,000.00)	\$660,000.00	\$415,000.00	\$415,000.00	---	---	---	---	---	---	---
45	Debt			25.20%	\$1,878,915.98	\$7,454,850.00	\$9,333,765.98	\$9,333,765.98	---	---	---	---	---	---	---
46	Deferred Charges			18.67%	\$914,801.44	\$4,900,213.37	\$5,815,014.81	\$550,000.00	---	---	\$5,265,014.81	---	---	---	---
48	Debt - Type I School District			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
50	Reserve for Uncollected Taxes			-12.42%	(\$156,015.73)	\$1,256,305.92	\$1,100,290.19	\$1,100,290.19	---	---	---	---	---	---	---
55	Surplus General Budget			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
	Total	500.00	78.00	1.25%	\$1,479,255.30	\$118,756,914.09	\$120,236,169.39	\$101,660,321.93	\$448,587.65	\$0.00	\$0.00	\$18,127,259.81	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,324	\$80,479,200.00	0.95%	15A Public Schools	40	\$219,485,200.00	26.16%
2 Residential	29,080	\$6,222,131,630.00	73.35%	15B Other Schools	3	\$5,325,100.00	0.63%
3A/3B Farm	159	\$19,920,600.00	0.23%	15C Public Property	498	\$266,396,700.00	31.75%
4A Commercial	1,622	\$1,591,574,480.00	18.76%	15D Church and Charities	125	\$157,288,500.00	18.75%
4B Industrial	60	\$221,649,200.00	2.61%	15E Cemeteries & Graveyards	57	\$18,219,000.00	2.17%
4C Apartments	65	\$346,912,400.00	4.09%	15F Other Exempt	214	\$172,228,300.00	20.53%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	32,310	\$8,482,667,510.00	100.00%	Total	937	\$838,942,800.00	100.00%
Average Ratio (%), Assessed to True Value				97.91%			
Equalized Valuation, Taxable Properties				\$8,663,739,669.08			
Total # of property tax appeals filed in 2016				County Tax Board		379.00	
				State Tax Court		110.00	
Number of 2016 County Tax Board decisions appealed to Tax Court				50.00			
Number of pending property tax appeals in State Tax Court				150.00			
Amount paid out by municipality for tax appeals in 2016							

Percentage of Exempt vs.
Non-Exempt Properties 9.89%

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				
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	0	0.00	0.00	0.00

**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	1.00	5.00	317,227.82	\$195,458.82		\$22,087.00	\$99,682.00	
Supervisory Staff (Department Heads & Managers)	21.00		2,896,420.54	\$2,602,354.54		\$294,066.00		
Police Officers (Including Superior Officers)	169.00		25,188,672.11	\$19,510,811.57	\$1,033,365.54	\$4,644,495.00		
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	389.00		29,352,723.77	\$24,971,210.55	\$1,401,407.22	\$2,980,106.00		
All Other Non-Union Employees not listed above	1.00	91.00	1,807,835.57	\$1,602,232.29	\$22,058.28	\$183,545.00		
Totals	581.00	96.00	59,562,879.81	\$48,882,067.77	\$2,456,831.04	\$8,124,299.00	\$99,682.00	\$0.00

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	123.00	\$9,982.45	\$1,227,841.35	139.00	\$9,432.39	\$1,311,102.21
Parent & Child	57.00	\$15,439.58	\$880,056.06	64.00	\$15,046.14	\$962,952.96
Employee & Spouse (or Partner)	73.00	\$22,211.95	\$1,621,472.35	79.00	\$20,930.43	\$1,653,503.97
Family	185.00	\$27,414.36	\$5,071,656.60	197.00	\$25,959.33	\$5,113,988.01
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	438.00		\$8,801,026.36	479.00		\$9,041,547.15
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$9,617.16	\$9,617.16	1	\$9,432.39	\$9,432.39
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$21,335.40	\$42,670.80	2	\$20,930.43	\$41,860.86
Family	2	\$26,584.44	\$53,168.88	2	\$25,959.33	\$51,918.66
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	5.00		\$105,456.84	5.00		\$103,211.91
Retirees - Health Benefits - Annual Cost						
Single Coverage	93	\$10,514.88	\$977,883.84	100	\$9,432.39	\$943,239.00
Parent & Child	9	\$16,859.28	\$151,733.52	15	\$15,046.14	\$225,692.10
Employee & Spouse (or Partner)	188	\$23,327.52	\$4,385,573.76	215	\$20,930.43	\$4,500,042.45
Family	46	\$29,055.60	\$1,336,557.60	60	\$25,959.33	\$1,557,559.80
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	336.00		\$6,851,748.72	390.00		\$7,226,533.35
GRAND TOTAL	779.00		\$15,758,231.92	874.00		\$16,371,292.41

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)?

NO

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

NO

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

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$31,925,000.00	\$31,925,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water	\$84,302,823.48	\$84,302,823.48	\$0.00			
Water-Sewer			\$0.00			
Third N/A			\$0.00			
Fourth N/A			\$0.00			
Fifth N/A			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$14,132,865.40		\$14,132,865.40			
Notes Outstanding	\$30,990,000.00		\$30,990,000.00			
Bonds Outstanding	\$51,238,000.00	\$35,702.09	\$51,202,297.91			
Loans and Other Debt	\$2,958,537.98		\$2,958,537.98			
Total (Current Year)	\$215,547,226.86	\$116,263,525.57	\$99,283,701.29			
Population (2010 census)	<u>88,461</u>					
Per Capita Gross Debt	<u>\$2,436.64</u>					
Per Capita Net Debt	<u>\$1,122.34</u>					
3 Yr. Average Property Valuation		<u>\$8,590,301,552.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.16%</u>				
Utility Fund - Principal			\$2,484,914.71	\$2,535,000.00	\$2,630,000.00	\$30,329,000.00
Utility Fund - Interest			\$2,320,100.10	\$1,261,237.26	\$1,170,409.14	\$7,647,679.33
Bond Anticipation Notes - Principal			\$1,302,655.12			
Bond Anticipation Notes - Interest			\$1,424,475.88			
Bonds - Principal			\$5,855,000.00	\$6,115,000.00	\$6,285,000.00	\$32,873,000.00
Bonds - Interest			\$1,549,317.00	\$1,396,644.61	\$1,192,639.45	\$3,014,841.57
Loans & Other Debt - Principal			\$325,300.00	\$286,489.13	\$294,420.32	\$1,835,034.06
Loans & Other Debt - Interest			\$98,300.00	\$97,300.00	\$76,300.00	
Total			\$15,360,062.81	\$11,691,671.00	\$11,648,768.91	\$75,699,554.96
Total Principal			\$9,967,869.83	\$8,936,489.13	\$9,209,420.32	\$65,037,034.06
Total Interest			\$5,392,192.98	\$2,755,181.87	\$2,439,348.59	\$10,662,520.90
% of Total Current Year Budget			12.77%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aa3	AA				
Year of Last Rating	2012	2017				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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