



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1103_fba_2020.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
Jeffrey	S	Martin	12/31/2023	jmartin@hamiltonnj.com

Chief Administrative Officer

Yolanda	L	Hill		yhill@hamiltonnj.com
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Chief Financial Officer

Kathryn		Monzo		kmonzo@hamiltonnj.com
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Municipal Clerk

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

Warren		Broudy		wbroudy@mercadien.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard		Tighe	12/31/2021	rtighe@hamiltonnj.com
Pasquale		Papero	12/31/2023	ppapero@hamiltonnj.com
Charles	F.	Whalen	12/31/2020	cwhalen@hamiltonnj.com
Nancy		Phillips	12/31/2023	nphillips@hamiltonnj.com
Anthony		Carabelli, Jr.	12/31/2021	acarabelli@hamiltonnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.776	\$66,972,558.73	24.61%	\$1,668.40	Municipal Purpose Tax	ACTUAL	\$71,408,677.79
Municipal Library	0.034	\$2,976,091.00	1.09%	\$73.10	Municipal Library	ACTUAL	\$3,039,997.00
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)		\$27,515,133.00	10.11%	\$0.00	Other Special Districts (total levies)	ESTIMATED	\$29,077,074.00
Local School District	1.381	\$119,128,856.00	43.77%	\$2,969.15	Local School District	ESTIMATED	\$120,455,661.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.618	\$53,283,420.12	19.58%	\$1,328.70	County Purposes	ESTIMATED	\$54,346,325.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.026	\$2,262,974.30	0.83%	\$55.90	County Open Space	ESTIMATED	\$2,308,233.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	2.835	\$272,139,033.15	100.00%	\$6,095.25	Total ESTIMATED amount to be raised by taxes		\$280,635,967.79
Total Taxable Valuation as of October 1, 2019 <u>\$8,685,350,045.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>32,938,478.10</u>		
Current Year Average Residential Assessment <u>\$215,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>106,685,562.97</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$206,187,293.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$279,934,377.87</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$701,589.92</u>		
0.776	0.822	5.93%			Total Amount to be Raised by Taxes <u>\$280,635,967.79</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.75%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$66,972,558.73	\$71,408,677.79	6.62%	\$4,436,119.06		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2019		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2019		
\$1,668.40	\$1,767.30	5.93%	\$98.90		% of Taxes Collected, CY 2019 <u>0.00%</u>		
					Delinquent Taxes - December 31, 2019		

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-49.92%	(\$3,843,900.00)	\$7,699,900.00	\$3,856,000.00	\$3,384,650.00		\$471,350.00					
08	Local Revenue	-5.74%	(\$1,363,591.78)	\$23,773,303.57	\$22,409,711.79	\$4,575,000.00		\$17,834,711.79					
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	-18.44%	(\$395,644.00)	\$2,145,644.00	\$1,750,000.00	\$1,750,000.00							
	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	52.31%	\$450,300.54	\$860,776.66	\$1,311,077.20	\$1,311,077.20							
08	Other Special Items	-24.41%	(\$823,738.54)	\$3,374,659.44	\$2,550,920.90	\$2,550,920.90							
15	Receipts from Delinquent Taxes	-38.69%	(\$126,212.07)	\$326,212.07	\$200,000.00	\$200,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	6.62%	\$4,436,119.06	\$66,972,558.73	\$71,408,677.79	\$71,408,677.79							
07	Minimum Library Tax	2.15%	\$63,906.00	\$2,976,091.00	\$3,039,997.00	\$3,039,997.00							
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	-1.26%	(\$1,602,760.79)	\$127,295,975.47	\$125,693,214.68	\$107,387,152.89	\$0.00	\$18,306,061.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time	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	180.00	12.00	159.72%	\$9,421,896.69	\$5,899,089.48	\$15,320,986.17	\$5,976,186.91		\$9,344,799.26					
21	Land-Use Administration	13.00		-2.06%	(\$20,299.21)	\$987,626.60	\$967,327.39	\$967,327.39							
22	Uniform Construction Code	15.00	7.00	2.96%	\$76,999.34	\$2,599,126.00	\$2,676,125.34	\$2,676,125.34							
23	Insurance			2.20%	\$381,405.47	\$17,373,016.53	\$17,754,422.00	\$15,437,900.00		\$2,316,522.00					
25	Public Safety	204.00	43.00	-3.27%	(\$846,846.64)	\$25,931,174.96	\$25,084,328.32	\$25,004,396.52	\$79,931.80						
26	Public Works	56.00	3.00	4.33%	\$634,911.01	\$14,650,123.00	\$15,285,034.01	\$14,240,034.01	\$1,045,000.00						
27	Health and Human Services	24.00	13.00	10.30%	\$220,983.79	\$2,145,565.00	\$2,366,548.79	\$2,331,122.64	\$35,426.15						
28	Parks and Recreation	47.00	2.00	-5.18%	(\$244,810.11)	\$4,727,431.00	\$4,482,620.89	\$4,482,620.89							
29	Education (including Library)	21.00	5.00	2.15%	\$63,906.00	\$2,976,091.00	\$3,039,997.00	\$3,039,997.00							
30	Unclassified			861.66%	\$603,162.57	\$70,000.00	\$673,162.57	\$643,162.57	\$30,000.00						
31	Utilities and Bulk Purchases			-2.23%	(\$69,260.00)	\$3,099,260.00	\$3,030,000.00	\$3,030,000.00							
32	Landfill / Solid Waste Disposal			9.04%	\$483,662.94	\$5,350,000.00	\$5,833,662.94	\$5,682,943.69	\$150,719.25						
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			-12.09%	(\$1,459,581.53)	\$12,068,780.83	\$10,609,199.30	\$9,825,819.56		\$783,379.74					
37	Judgements			-100.00%	(\$6,550.00)	\$6,550.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender			-6.18%	(\$84,407.92)	\$1,365,183.00	\$1,280,775.08	\$1,280,775.08							
44	Capital			-100.00%	(\$125,000.00)	\$125,000.00	\$0.00	\$0.00							
45	Debt			0.85%	\$137,608.45	\$16,170,142.67	\$16,307,751.12	\$10,538,387.00		\$5,769,364.12					
46	Deferred Charges			-49.15%	(\$270,316.16)	\$550,000.00	\$279,683.84	\$187,687.17		\$91,996.67					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			3.16%	\$21,488.29	\$680,101.63	\$701,589.92	\$701,589.92							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	560.00	85.00	7.64%	\$8,918,952.98	\$116,774,261.70	\$125,693,214.68	\$106,046,075.69	\$1,341,077.20	\$0.00	\$18,306,061.79	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,222	\$74,983,200.00	0.86%	15A Public Schools	40	\$219,485,200.00	26.70%
2 Residential	29,149	\$6,274,331,860.00	72.14%	15B Other Schools	2	\$3,960,400.00	0.48%
3A/3B Farm	151	\$19,626,400.00	0.23%	15C Public Property	525	\$272,646,400.00	33.17%
4A Commercial	1,624	\$1,658,751,380.00	19.07%	15D Church and Charities	111	\$153,152,200.00	18.63%
4B Industrial	64	\$273,546,200.00	3.15%	15E Cemeteries & Graveyards	57	\$18,227,000.00	2.22%
4C Apartments	68	\$362,988,300.00	4.17%	15F Other Exempt	232	\$154,507,800.00	18.80%
5A/5B Railroad	23	\$4,860,700.00	0.06%				
6A/6B Business Personal Property	1	\$28,575,745.00	0.33%				
Total	32,302	\$8,697,663,785.00	100.00%	Total	967	\$821,979,000.00	100.00%
Average Ratio (%), Assessed to True Value		94.60%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$9,194,147,764.27		9.45%			
Total # of property tax appeals filed in 2019		County Tax Board	217.00				
		State Tax Court	140.00				
Number of 2019 County Tax Board decisions appealed to Tax Court		50.00					
Number of pending property tax appeals in State Tax Court		175.00					
Amount paid out by municipality for tax appeals in 2019		\$0.00					

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 2019 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	321,537.13	\$198,388.00		\$14,879.10	\$100,681.69	\$7,588.34
Supervisory Staff (Department Heads & Managers)	25.00		3,525,722.31	\$2,496,455.00		\$187,234.13	\$746,543.78	\$95,489.40
Police Officers (Including Superior Officers)	170.00		25,556,410.72	\$18,673,531.60	\$1,023,000.00	\$1,867,353.16	\$3,857,142.86	\$135,383.10
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	356.00		32,930,870.26	\$21,003,894.66	\$892,459.00	\$1,575,292.10	\$8,608,995.73	\$850,228.77
All Other Non-Union Employees not listed above	8.00	80.00	1,243,434.15	\$949,291.00		\$71,196.83	\$186,635.94	\$36,310.38
Totals	560.00	85.00	63,577,974.57	\$43,321,560.26	\$1,915,459.00	\$3,715,955.31	\$13,500,000.00	\$1,125,000.00

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	151.00	\$12,011.06	\$1,813,670.06	138.00	\$11,820.36	\$1,631,209.68
Parent & Child	51.00	\$19,210.46	\$979,733.46	57.00	\$18,905.76	\$1,077,628.32
Employee & Spouse (or Partner)	60.00	\$26,513.39	\$1,590,803.40	79.00	\$26,226.12	\$2,071,863.48
Family	168.00	\$33,126.80	\$5,565,302.40	166.00	\$32,599.68	\$5,411,546.88
Employee Cost Sharing Contribution (enter as negative -)			(\$2,387,882.24)			(\$2,674,237.49)
Subtotal	430.00		\$7,561,627.08	440.00		\$7,518,010.87
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$11,212.80	\$11,212.80	1	\$11,820.36	\$11,820.36
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	3	\$30,860.92	\$92,582.76	4	\$32,599.68	\$130,398.72
Employee Cost Sharing Contribution (enter as negative -)			(\$3,113.87)			(\$8,303.95)
Subtotal	4.00		\$100,681.69	5.00		\$133,915.13
Retirees - Health Benefits - Annual Cost						
Single Coverage	392	\$11,549.66	\$4,527,466.72	115	\$9,014.82	\$1,036,704.30
Parent & Child	3	\$20,464.81	\$61,394.43	15	\$13,100.64	\$196,509.60
Employee & Spouse (or Partner)	29	\$25,429.97	\$737,469.13	200	\$19,757.52	\$3,951,504.00
Family	25	\$31,758.56	\$793,964.00	56	\$23,357.70	\$1,308,031.20
Employee Cost Sharing Contribution (enter as negative -)			(\$233,463.58)			(\$136,552.98)
Subtotal	449.00		\$5,886,830.70	386.00		\$6,356,196.12
GRAND TOTAL	883.00		\$13,549,139.48	831.00		\$14,008,122.12

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	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$74,870,000.00	\$74,870,000.00	\$0.00			
Regional School Debt	\$0.00		\$0.00			
Utility Fund Debt						
Sewer	\$78,143,261.92	\$78,143,261.92	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$21,872,848.40	\$21,872,848.40				
Notes Outstanding	\$8,022,333.00	\$8,022,333.00				
Bonds Outstanding	\$57,394,000.00	\$57,394,000.00				
Loans and Other Debt	\$1,903,905.96	\$1,903,905.96				
Total (Current Year)	\$242,206,349.28	\$153,013,261.92	\$89,193,087.36			
Population (2010 census)	<u>88,464</u>					
Per Capita Gross Debt	<u>\$2,737.91</u>					
Per Capita Net Debt	<u>\$1,008.24</u>					
3 Yr. Average Property Valuation		<u>\$8,911,849,679.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.00%</u>				
Utility Fund - Principal			\$3,478,415.92	\$3,555,616.82	\$3,660,832.61	\$48,060,422.90
Utility Fund - Interest			\$2,131,916.19	\$1,935,132.75	\$1,809,187.22	\$15,216,518.81
Bond Anticipation Notes - Principal			\$18,667.00			
Bond Anticipation Notes - Interest			\$359,957.01			
Bonds - Principal			\$7,910,000.00	\$8,035,000.00	\$8,225,000.00	\$33,224,000.00
Bonds - Interest			\$2,042,835.00	\$1,701,734.85	\$1,425,482.50	\$3,341,843.05
Loans & Other Debt - Principal			\$338,460.00	\$346,093.80	\$327,855.00	\$942,849.25
Loans & Other Debt - Interest			\$27,500.00	\$23,162.44	\$18,197.04	\$28,495.11
Total			\$16,307,751.12	\$15,596,740.66	\$15,466,554.37	\$100,814,129.12
Total Principal			\$11,745,542.92	\$11,936,710.62	\$12,213,687.61	\$82,227,272.15
Total Interest			\$4,562,208.20	\$3,660,030.04	\$3,252,866.76	\$18,586,856.97
% of Total Current Year Budget			12.97%			
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	AA3	AA				
Year of Last Rating	2012	2019				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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