

## State of New Jersey Local Government Services

Municode: 0316 Filename: 0316_fba_2015.xlsm  Website: www.hainesporttownship.com Phone Number: 609-267-2730	<b>\</b>
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Mailing Address	
Mailing Address:  One Hainesport Centre, PO Box 477	
Email the UFB if not using Outlook Municipality: Hainesport State: NJ Zip: 08036	
Mayor	
First Name Middle Name Last Name Term Expires Business Email	
Michael Fitzpatrick 12/31/2015 <u>mfitzpatrick@hainesporttownship.com</u>	
Chief Administrative Officer	•
Leo Selb, Jr. <u>Iselb@hainesporttownship.com</u>	
Chief Financial Officer	
Dawn Emmons Emmons demmons@hainesporttownship.com	
Municipal Clerk	
Leo Selb, Jr. <u>Iselb@hainesporttownship.com</u>	
Governing Body Members	
First Name Middle Name Last Name Term Expires Business Email	
Michael Fitzpatrick 12/31/2015 <u>mfitzpatrick@hainesporttownship.com</u>	
William Boettcher III 12/31/2016 wboettcher@hainesporttownship.com	
Michael Dickinson 12/31/2017 mdickinson@hainesporttownship.com	
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Anthony Porto II 12/31/2017 tporto@hainesporttownship.com	

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Proper	ty Tay I avies - AII e	entities levving propert	v tavec		Current Year 2015 Bu	daet	
2014 Calchuai Teai TTopei	Calendar Year	Calendar Year	<u>y taxes</u> % of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	<u>Tuxes</u>	Hetati Estimatea	Tux Levy
Municipal Purpose Tax	0.300	\$2,291,693.88	14.13%	\$827.35	Municipal Purpose Tax	ACTUAL	\$2,411,784.00
Municipal Library		, _,_, z,, z, z, z	0.00%	\$0.00	Municipal Library		<del>+-,</del> ,
Municipal Open Space	0.030	\$228,825.20	1.41%	\$82.73	Municipal Open Space	ACTUAL	\$228,315.98
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	1.051	\$8,017,409.00	49.44%	\$2,898.48	Local School District	ESTIMATED	\$8,150,880.53
Regional School District	0.355	\$2,709,343.00	16.71%	\$979.03	Regional School District	ESTIMATED	\$2,853,949.77
County Purposes	0.343	\$2,612,499.36	16.11%	\$945.94	County Purposes	ESTIMATED	\$2,762,623.37
County Library	0.032	\$239,969.39	1.48%	\$88.25	County Library	ESTIMATED	\$243,537.05
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.016	\$116,378.12	0.72%	\$44.13	County Open Space	ESTIMATED	\$121,768.52
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	2.127	\$16,216,117.95	100.00%	\$5,865.90	Total ESTIMATED amount to be raised by ta	xes	\$16,772,859.22
Total Taxable Valuation as of	October 1, 2014	\$761,053,271.00			Revenue Anticipated, Excluding Tax Levy		1,771,522.48
(To be used to calculate the current year tax rate	e) =				Budget Appropriations, before Reserve for Un	collected Taxes	3,958,550.48
Current Year Average Residential Ass	essment	\$275,783.00			Total Non-Municipal Tax Levy		\$14,361,075.22
<u> </u>	=				Amount to be Raised by Taxes - Before RUT		\$16,548,103.22
	Prior Y	ear to Current Year C	omparison		Reserve for Uncollected Taxes (RUT)		\$224,756.00
					Total Amount to be Raised by Taxes		\$16,772,859.22
	Companican	- Municipal Purposes	Toy Date				, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT		98.66%
	0.300	0.317	5.67%		% of Tax Confections used to Calculate ROT	=	70.00%
	0.300	0.317	3.07%		If % used exceeds the actual collection % then		
		36 11 15	m •				
	Comparison	- Municipal Purposes	<u>Tax Levy</u>		reference the statutory exception used		
			6 Change (+/-)	\$ Change (+/-)			
	\$2,291,693.88	\$2,411,784.00	5.24%	\$120,090.12	Tax Collections - ACTUAL as of Prior Yea	<u>ır</u>	
					Total Tax Revenue, Collections CY 2014		16,040,913.81
<u>.</u>	<u> Comparison - Impact</u>	on Avg. Residential Ta			Total Tax Levy, CY 2014		16,259,284.22
	Prior Year C	Current Year 9	6 Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2014	<u>_</u>	98.66%
	\$827.35	\$874.23	5.67%	\$46.88		<del>-</del>	
	Ψ027.33	ψ071.23	2.377	Ψ 10.00	Delinquent Taxes - December 31, 2014		\$163.521.81
				Sheet UFB-1	1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	=	+100,021.01
				Sheet Of D-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	0.05%	\$479.22	\$903,059.80	\$903,539.02	\$800,000.00	\$103,539.02						
08	Local Revenue	-0.39%	(\$623.07)	\$158,223.07	\$157,600.00	\$157,600.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$379,764.00	\$379,764.00	\$379,764.00							
08	Uniform Construction Code Fees	-0.06%	(\$70.00)	\$126,470.00	\$126,400.00	\$126,400.00							
	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	-30.34%	(\$52,563.86)	\$173,266.34	\$120,702.48	\$120,702.48							
08	Other Special Items	-0.04%	(\$11.65)	\$32,111.65	\$32,100.00	\$32,100.00							
15	Receipts from Delinquent Taxes	-5.90%	(\$9,720.88)	\$164,676.88	\$154,956.00	\$154,956.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	4.43%	\$102,408.29	\$2,309,375.71	\$2,411,784.00	\$2,411,784.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.44%	(\$1,011.80)	\$229,327.78	\$228,315.98		\$228,315.98						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	0.87%	\$38,886.25	\$4,476,275.23	\$4,515,161.48	\$4,183,306.48	\$331,855.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

FCOA		Budgeted Full-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	1.00	15.00	2.13%	\$14,066.68	\$660,270.32	\$674,337.00	\$674,337.00								
21	Land-Use Administration		3.00	-5.50%	(\$7,881.57)	\$143,431.57	\$135,550.00	\$135,550.00								
22	Uniform Construction Code		3.00	1.41%	\$638.89	\$45,411.11	\$46,050.00	\$46,050.00								
23	Insurance			-2.02%	(\$9,557.00)	\$472,557.00	\$463,000.00	\$463,000.00								
25	Public Safety		1.00	2.43%	\$6,457.00	\$265,193.00	\$271,650.00	\$268,650.00	\$3,000.00							
26	Public Works	5.00		5.34%	\$35,968.60	\$673,848.88	\$709,817.48	\$690,250.00	\$19,567.48							
27	Health and Human Services		1.00	-40.92%	(\$5,541.76)	\$13,541.76	\$8,000.00	\$8,000.00								
28	Parks and Recreation		12.00	0.94%	\$3,104.80	\$329,030.20	\$332,135.00	\$61,000.00	\$101,135.00	\$170,000.00						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			-0.19%	(\$500.00)	\$261,000.00	\$260,500.00	\$260,500.00								
32	Landfill / Solid Waste Disposal			4.55%	\$10,000.00	\$219,700.00	\$229,700.00	\$229,700.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			8.20%	\$10,059.00	\$122,735.00	\$132,794.00	\$132,794.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			4.17%	\$3,400.00	\$81,600.00	\$85,000.00	\$85,000.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			145.24%	\$97,631.87	\$67,223.13	\$164,855.00	\$73,000.00		\$91,855.00						
45	Debt			5.21%	\$34,865.00	\$669,714.00	\$704,579.00	\$634,579.00		\$70,000.00						
46	Deferred Charges			-37.12%	(\$42,762.00)	\$115,200.00	\$72,438.00	\$72,438.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			12.41%	\$24,814.62	\$199,941.38	\$224,756.00	\$224,756.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	6.00	35.00	4.03%	\$174,764.13	\$4,340,397.35	\$4,515,161.48	\$4,059,604.00	\$123,702.48	\$331,855.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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## USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	rating appropriation reductions reture y	Line Item.  Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X		Deferred Charge - Ord 2000-13-8 (Construction of Sewer Conveyance System)	\$42,750.00	This appropriation would not be necessary in future years if amounts were to be bonded.

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax As	ssessments - Taxable Prop	oerties (October 1, 2014 Valu	<u>ie)</u>	Property Tax Asses	sments - Exempt Pro	perties (October 1, 2014 Va	lue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	216	\$17,589,300.00	2.31%	15A Public Schools	3	\$7,919,900.00	16.819
2 Residential	2,197	\$605,896,300.00	79.61%	15B Other Schools	1	\$516,700.00	1.10
3A/3B Farm	53	\$9,104,400.00	1.20%	15C Public Property	113	\$15,580,900.00	33.079
4A Commercial	113	\$80,125,000.00	10.53%	15D Church and Charities	14	\$10,376,300.00	22.029
4B Industrial	29	\$46,460,900.00	6.10%	15E Cemeteries & Graveyards	7	\$1,637,300.00	3.47
4C Apartments	2	\$606,000.00	0.08%	15F Other Exempt	22	\$11,090,500.00	23.549
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$1,271,371.00	0.17%				
Total	2,610	\$761,053,271.00	100.00%	Total	160	\$47,121,600.00	100.00
	'						
Average Ratio (%), Assessed to 7	Γrue Value	97.78%					
Equalized Valuation, Taxable Pro	operties	\$778,332,246.88		Percentage of Exempt vs.			
	<u> </u>			Non-Exempt Properties	5.78%		
Total # of property tax appear	als filed in 2014	County Tax Board	8.00		2		
		State Tax Court	3.00				
Number of 2014 County Tax Boa	ard decisions appealed to Ta	ax Court	0.00				
Number of pending property tax			3.00				
	**						
Amount paid out by municipality	for tax appeals in 2014		\$12,847.08				
The state of the s	TT		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				

	Prior Budget Year's Paym	ents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2014 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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

## USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

									Long Term T	ax Exemptions									
Prior Budget Year's I	Payments in Lieu of	f Tax (PILOT) - I	ong Term Tax Ex	emptions	Prior Budget Year'	Payments in Lieu	of Tax (PILOT) -	Long Term Tax	Exemptions	Prior Budget Year'	s Payments in Lieu o	f Tax (PILOT) -	Long Term Tax	Exemptions	Prior Budget Yea	r's Payments in Lieu o	of Tax (PILOT) -	Long Term Tax Ex	emptions
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	1	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate
Davenport Village			\$2,789,400.00																
Twin Oaks Community Services	Other	\$2,000.00	\$293,400.00	\$6,240.61															
Total Long Term Exemptions	- Column Total	58,698.64	3,082,800.00	65,571.14	Total Long Term Exem	otions - Column Tota	1 \$0.00	\$0.00	\$0.00	Total Long Term Exemp	tions - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exempti	ons - Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total			-	-				-							Total Long Term Exemp	tions - GRAND TOTA	\$58,698.64	\$3,082,800.00	\$65,571.14

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### USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits  Net of  Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	170,386.00	\$25,637.00		\$978.00	\$141,735.00	\$2,036.00
Supervisory Staff (Department Heads & Managers)	1.00	3.00	275,493.00	\$210,667.00		\$13,693.00	\$33,969.00	\$17,164.00
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	5.00	27.00	806,354.00	\$540,133.00	\$25,000.00	\$33,462.00	\$164,966.00	\$42,793.00
Totals	6.00	35.00	1,252,233.00	\$776,437.00	\$25,000.00	\$48,133.00	\$340,670.00	\$61,993.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

No

Note - <u>Base Pay</u> 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	
	Current Year # of	<b>Annual Cost</b>	
	Covered Members	Estimate per	Total Current
	(Medical & Rx)	Employee	Year Cost
Active Employees - Health Benefits - Annual Cost			
Single Coverage	3.00	\$10,851.84	\$32,555.52
Parent & Child	1.00	\$18,617.28	\$18,617.28
Employee & Spouse (or Partner)			\$0.00
Family	5.00	\$26,196.41	\$130,982.05
Employee Cost Sharing Contribution (enter as negative - )			(\$13,409.40)
Subtotal	9.00	\$55,665.53	\$168,745.45
<b>Elected Officials - Health Benefits - Annual Cost</b>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	1	\$22,032.12	\$22,032.12
Family	4	\$29,925.75	\$119,703.00
Employee Cost Sharing Contribution (enter as negative - )			(\$3,590.60)
Subtotal	5.00	\$51,957.87	\$138,144.52
Retirees - Health Benefits - Annual Cost			
Single Coverage	1	\$5,898.60	\$5,898.60
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	1.00	\$5,898.60	\$5,898.60
GRAND TOTAL	15.00	\$113,522.00	\$312,788.57

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)

	Crees Days of										
	Gross Days of		Approved		Individual						
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment						
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement						
All employees	134.13			Х							
		ψ <u>=</u> 0, 0.00									
Tota	ls 134.13	\$23,470.99									
Total Funds Reserved	as of end of 2014	\$0.00									
Total Funds An	propriated in 2015	\$0.00									
		7									

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

	Gross		Net		Current Year	2016	2017	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_								
Local School Debt	\$7,208,000.00	\$7,208,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$2,875,382.99	\$2,875,382.99	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$115,250.00	\$115,250.00	\$115,250.00	\$466,500.00
Utility Fund Debt				Bond Anticipation Notes - Interest	\$10,125.00	\$13,900.00	\$12,100.00	\$37,000.00
0			\$0.00	Bonds - Principal	\$315,753.04	\$323,859.83	\$331,701.80	\$1,089,785.14
0			\$0.00	Bonds - Interest	\$66,352.45	\$58,076.27	\$49,391.40	\$102,052.40
0			\$0.00	Loans & Other Debt - Principal	\$26,914.63	\$27,455.62	\$28,007.48	\$133,165.57
0			\$0.00	Loans & Other Debt - Interest	\$4,176.96	\$3,635.98	\$3,084.12	\$6,746.59
0			\$0.00					
0			\$0.00	Total	\$538,572.08	\$542,177.70	\$539,534.80	\$1,835,249.70
Municipal Purposes								
Debt Authorized	\$1,156,280.25		\$1,156,280.25	Total Principal	\$457,917.67	\$466,565.45	\$474,959.28	\$1,689,450.71
Notes Outstanding	\$812,250.00		\$812,250.00	Total Interest	\$80,654.41	\$75,612.25	\$64,575.52	\$145,798.99
Bonds Outstanding			\$0.00	% of Total Current Year Budget	11.93%			
Loans and Other Debt	\$5,259,220.81	\$1,737,322.84	\$3,521,897.97					
				Description		Debt Not Liste	ed Above	
Total (Current Year)	\$17,311,134.05	\$11,820,705.83	\$5,490,428.22	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	4,126			Total Other				
_								
Per Capita Gross Debt	\$4,195.62			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$1,330.69			Rating				
=				Year of Last Rating				
3 Yr. Average Property Valuation		\$778,947,557.00						
	=			Mark "X" if Municipality has	no bond rating	X		
Net Debt as % of 3 Year Avg Property Valuation		0.70%		1 1	8			

**Sheet UFB-10** 

## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Westampton Twp.	Construction	Inspectors & Vehicle	1/1/2015	12/31/2015	Pay \$79,850
Receiving	Westampton Twp.	Muncipal Drug Alliance	Programs for Schools	1/1/2015	12/31/2015	Pay \$2,500
Receiving	Westampton Twp.	Municpal Court	All court fees are actual cost	1/1/2015	12/31/2015	No fees
		Public Works Vehicle				
Receiving	Lumberton Twp.	Maintenance	Actual Labor and Parts Cost	1/1/2015	12/31/2015	Actual Repair costs
Receiving	Mt. Laurel Twp	Fire Truck Repairs	Actual Labor and Parts Cost	3/10/2015	12/31/2015	Actual Repair costs
Receiving	Evesham Twp.	Golf Course	Discounted Golf and Catering	1/1/2015	12/31/2015	No Costs
Receiving	Burlington County	Emergency Road Repairs	Only if Needed	1/1/2015	12/31/2015	No Costs
Receiving	Mt. Holly	Recycling Certification	Certification of Tonnage Grant Report	1/1/2015	12/31/2015	\$250.00

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

#### **USER FRIENDLY BUDGET SECTION - Notes**

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