



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0316_fbi_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
Anthony	D	Porto II	12/31/2017	tporto@hainesporttownship.com

Chief Administrative Officer

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Chief Financial Officer

Dawn		Emmons		demmons@hainesporttownship.com
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Municipal Clerk

Amy		Cosnoski		acosnoski@hainesporttownship.com
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Registered Municipal Accountant

Robert	P	Nehila, Jr.		Rnehila@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Dickinson	12/31/2017	mdickinson@hainesporttownship.com
Leila		Gilmore	12/31/2019	lgilmore@hainesporttownship.com
Michael		Fitzpatrick	12/31/2018	mfitzpatrick@hainesporttownship.com
Frank		Masciocchi	12/31/2019	fmasciocchi@hainesporttownship.com
Anthony	D	Porto II	12/31/2017	tporto@hainesporttownship.com



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	7.02%	\$63,408.94	\$903,414.50	\$966,823.44	\$867,000.00	\$99,823.44						
08	Local Revenue	-0.20%	(\$357.17)	\$177,257.17	\$176,900.00	\$176,900.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$379,764.00	\$379,764.00	\$379,764.00							
08	Uniform Construction Code Fees	-0.02%	(\$40.00)	\$174,440.00	\$174,400.00	\$174,400.00							
	<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	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-100.00%	(\$445,200.34)	\$445,200.34	\$0.00								
08	Other Special Items	-0.08%	(\$30.13)	\$40,130.13	\$40,100.00	\$40,100.00							
15	Receipts from Delinquent Taxes	2.20%	\$3,251.65	\$147,848.35	\$151,100.00	\$151,100.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-7.40%	(\$213,573.35)	\$2,887,457.42	\$2,673,884.07	\$2,443,707.51	\$230,176.56						
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	-11.49%	(\$592,540.40)	\$5,155,511.91	\$4,562,971.51	\$4,232,971.51	\$330,000.00	\$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	2.00	13.00	-2.42%	(\$14,600.00)	\$602,650.00	\$588,050.00	\$588,050.00							
21	Land-Use Administration		3.00	0.68%	\$700.00	\$103,250.00	\$103,950.00	\$103,950.00							
22	Uniform Construction Code		3.00	1.55%	\$900.00	\$57,900.00	\$58,800.00	\$58,800.00							
23	Insurance			-13.13%	(\$65,000.00)	\$495,000.00	\$430,000.00	\$430,000.00							
25	Public Safety		2.00	6.97%	\$17,500.00	\$251,050.00	\$268,550.00	\$268,550.00							
26	Public Works	5.00		-29.35%	(\$264,200.34)	\$900,150.34	\$635,950.00	\$635,950.00							
27	Health and Human Services		1.00	29.03%	\$2,700.00	\$9,300.00	\$12,000.00	\$9,000.00	\$3,000.00						
28	Parks and Recreation		12.00	-44.01%	(\$180,000.00)	\$409,000.00	\$229,000.00	\$59,000.00	\$170,000.00						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			1.11%	\$200.00	\$18,000.00	\$18,200.00	\$18,200.00							
31	Utilities and Bulk Purchases			22.06%	\$52,500.00	\$238,000.00	\$290,500.00	\$290,500.00							
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$229,700.00	\$229,700.00	\$229,700.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			1.88%	\$2,315.00	\$123,229.00	\$125,544.00	\$125,544.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			-23.42%	(\$26,000.00)	\$111,000.00	\$85,000.00	\$85,000.00							
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00								
44	Capital			-10.72%	(\$60,855.00)	\$567,855.00	\$507,000.00	\$417,000.00	\$90,000.00						
45	Debt			0.69%	\$4,779.00	\$688,580.00	\$693,359.00	\$623,359.00	\$70,000.00						
46	Deferred Charges			0.00%	\$0.00	\$72,438.00	\$72,438.00	\$72,438.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			8.86%	\$17,490.51	\$197,440.00	\$214,930.51	\$214,930.51							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	7.00	34.00	-10.08%	(\$511,570.83)	\$5,074,542.34	\$4,562,971.51	\$4,229,971.51	\$3,000.00	\$330,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	196	\$16,294,700.00	2.13%
2 Residential	2,210	\$612,553,000.00	79.90%
3A/3B Farm	23	\$9,761,100.00	1.27%
4A Commercial	32	\$362,600.00	0.05%
4B Industrial	112	\$80,907,000.00	10.55%
4C Apartments	29	\$45,556,600.00	5.94%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$1,214,206.00	0.16%
Total	2,603	\$766,649,206.00	100.00%

Average Ratio (%), Assessed to True Value	94.26%
Equalized Valuation, Taxable Properties	\$813,334,612.77

Total # of property tax appeals filed in 2016	County Tax Board	3.00
	State Tax Court	2.00
Number of 2016 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 2016	\$98,072.92
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$7,919,900.00	16.53%
15B Other Schools	0		0.00%
15C Public Property	117	\$16,871,000.00	35.21%
15D Church and Charities	16	\$11,294,800.00	23.57%
15E Cemeteries & Graveyards	6	\$1,587,600.00	3.31%
15F Other Exempt	21	\$10,245,600.00	21.38%
Total	163	\$47,918,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 6.25%

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		5.00	124,896.00	\$26,150.00		\$0.00	\$96,746.00	\$2,000.00
Supervisory Staff (Department Heads & Managers)	2.00	3.00	243,068.00	\$186,607.00		\$19,543.00	\$22,643.00	\$14,275.00
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	28.00	934,496.00	\$536,293.00	\$25,000.00	\$59,153.00	\$271,111.00	\$42,939.00
Totals	7.00	36.00	1,302,460.00	\$749,050.00	\$25,000.00	\$78,696.00	\$390,500.00	\$59,214.00

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

no

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	4.00	\$11,236.00	\$44,944.00	3.00	\$11,247.24	\$33,741.72
Parent & Child			\$0.00	1.00	\$20,439.72	\$20,439.72
Employee & Spouse (or Partner)	3.00	\$22,472.00	\$67,416.00	3.00	\$22,494.48	\$67,483.44
Family	2.00	\$31,827.00	\$63,654.00	2.00	\$31,858.56	\$63,717.12
Employee Cost Sharing Contribution (enter as negative -)			(\$17,845.00)			(\$13,409.00)
Subtotal	9.00		\$158,169.00	9.00		\$171,973.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	1	\$22,837.56	\$22,837.56
Family	3	\$31,827.00	\$95,481.00	4	\$31,858.56	\$127,434.24
Employee Cost Sharing Contribution (enter as negative -)			(\$2,155.00)			(\$3,591.00)
Subtotal	3.00		\$93,326.00	5.00		\$146,680.80
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	3	\$6,504.00	\$19,512.00	1	\$6,194.76	\$6,194.76
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	3.00		\$19,512.00	1.00		\$6,194.76
GRAND TOTAL	15.00		\$271,007.00	15.00		\$324,848.56

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)?

yes

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

yes

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	\$6,043,000.00	\$6,043,000.00				
Regional School Debt	\$2,538,485.14	\$2,538,485.14				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized	\$1,219,628.89	\$1,219,628.89				
Notes Outstanding	\$441,750.00	\$441,750.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt	\$3,639,665.50	\$1,331,474.10				
Total (Current Year)	\$13,882,529.53	\$9,912,959.24	\$623,359.00	\$472,337.92	\$420,160.40	\$586,899.18
Population (2010 census)	4,126					
Per Capita Gross Debt	\$3,364.65					
Per Capita Net Debt	\$962.09					
3 Yr. Average Property Valuation		\$794,236,639.00				
Net Debt as % of 3 Year Avg Property Valuation		0.50%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$135,200.00			
Bond Anticipation Notes - Interest			\$4,506.00			
Bonds - Principal			\$331,702.00	\$342,646.33	\$313,968.81	\$433,170.20
Bonds - Interest			\$120,851.00	\$98,600.00	\$75,100.00	\$76,000.00
Loans & Other Debt - Principal			\$28,015.88	\$28,570.42	\$29,144.69	\$75,450.46
Loans & Other Debt - Interest			\$3,084.12	\$2,521.17	\$1,946.90	\$2,278.52
Total			\$623,359.00	\$472,337.92	\$420,160.40	\$586,899.18
Total Principal			\$494,917.88	\$371,216.75	\$343,113.50	\$508,620.66
Total Interest			\$128,441.12	\$101,121.17	\$77,046.90	\$78,278.52
% of Total Current Year Budget			13.66%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating		X				

USER FRIENDLY BUDGET SECTION - Notes

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