



Municipality:	Hainesport	State:	NJ	Zip:	08036
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Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Masciocchi	12/31/2019	fmasciocchi@hainesporttownship.com

Chief Administrative Officer

Paula	L.	Kosko	pkosko@hainestownship.com
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Chief Financial Officer

Dawn	Emmons	dawnemmonscpa@comcast.net
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Municipal Clerk

Paula	L.	Kosko	pkosko@hainestownship.com
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Registered Municipal Accountant

Robert	P.	Nehila	rnehila@bowmanllp.com
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Governing Body Members

[illegible]

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	0.319	\$2,443,707.51	13.55%	\$887.66	Municipal Purpose Tax	ACTUAL	\$2,499,079.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.030	\$230,176.56	1.28%	\$83.79	Municipal Open Space	ACTUAL	\$230,367.58
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	1.127	\$8,651,442.00	47.97%	\$3,147.71	Local School District	ESTIMATED	\$8,800,000.00
Regional School District	0.445	\$3,419,201.00	18.96%	\$1,242.89	Regional School District	ESTIMATED	\$3,550,000.00
County Purposes	0.355	\$2,717,307.79	15.07%	\$991.52	County Purposes	ESTIMATED	\$2,875,000.00
County Library	0.033	\$251,058.93	1.39%	\$92.17	County Library	ESTIMATED	\$260,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.043	\$323,697.19	1.79%	\$120.10	County Open Space	ESTIMATED	\$325,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2017					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		

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
08	Surplus	-1.78%	(\$17,191.02)	\$966,823.44	\$949,632.42	\$850,000.00	\$99,632.42
08	Local Revenue	-2.46%	(\$4,381.84)	\$178,381.84	\$174,000.00	\$174,000.00	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$379,764.00	\$379,764.00	\$379,764.00	
08	Uniform Construction Code Fees	-0.54%	(\$816.07)	\$151,816.07	\$151,000.00	\$151,000.00	
	<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	#DIV/0!	\$0.00		\$0.00		
10	Public and Private Revenue	3501.74%	\$504,120.54	\$14,396.29	\$518,516.83	\$518,516.83	
08	Other Special Items	-0.95%	(\$500.99)	\$52,500.99	\$52,000.00	\$52,000.00	
15	Receipts from Delinquent Taxes	1.28%	\$1,937.05	\$151,062.95	\$153,000.00	\$153,000.00	
	<i>Amount to be raised by taxation</i>						
07	Local Tax for Municipal Purposes	-1.12%	(\$28,380.89)	\$2,527,459.89	\$2,499,079.00	\$2,499,079.00	
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00		
54	Open Space Levy Tax	-0.23%	(\$539.08)	\$230,906.66	\$230,367.58		\$230,367.58
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00		
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00		
	Total	9.76%	\$454,247.70	\$4,653,112.13	\$5,107,359.83	\$4,777,359.83	\$330,000.00

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

FCOA		Budgeted Positions		% 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
		Full-Time	Part-Time							
20	General Government	2.00	13.00	8.87%	\$52,327.00	\$590,050.00	\$642,377.00	\$642,377.00		
21	Land-Use Administration		3.00	84.70%	\$88,050.00	\$103,950.00	\$192,000.00	\$192,000.00		
22	Uniform Construction Code		4.00	0.17%	\$100.00	\$58,800.00	\$58,900.00	\$58,900.00		
23	Insurance			-6.74%	(\$29,000.00)	\$430,000.00	\$401,000.00	\$401,000.00		
25	Public Safety		2.00	0.28%	\$750.00	\$268,550.00	\$269,300.00	\$269,300.00		
26	Public Works	5.00		-7.24%	(\$47,096.29)	\$650,346.29	\$603,250.00	\$603,250.00		
27	Health and Human Services		1.00	633.75%	\$76,050.00	\$12,000.00	\$88,050.00	\$7,050.00	\$81,000.00	
28	Parks and Recreation		12.00	329.44%	\$389,591.60	\$118,258.40	\$507,850.00	\$57,500.00	\$190,350.00	\$260,000.00
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00			
30	Unclassified			14.81%	\$2,400.00	\$16,200.00	\$18,600.00	\$18,600.00		
31	Utilities and Bulk Purchases			-18.24%	(\$53,000.00)	\$290,500.00	\$237,500.00	\$237,500.00		
32	Landfill / Solid Waste Disposal			6.60%	\$15,166.83	\$229,700.00	\$244,866.83	\$229,700.00	\$15,166.83	
35	Contingency			#DIV/0!	\$0.00		\$0.00			
36	Statutory Expenditures			2.94%	\$3,686.00	\$125,544.00	\$129,230.00	\$129,230.00		
37	Judgements			#DIV/0!	\$0.00		\$0.00			
42	Shared Services			0.00%	\$0.00	\$85,000.00	\$85,000.00	\$85,000.00		
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00			
44	Capital			60.94%	\$254,100.00	\$417,000.00	\$671,100.00	\$671,100.00		
45	Debt			10.03%	\$62,539.00	\$623,359.00	\$685,898.00	\$615,898.00		\$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			-6.95%	(\$14,930.51)	\$214,930.51	\$200,000.00	\$200,000.00		
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00			
Total		7.00	35.00	18.59%	\$800,733.63	\$4,306,626.20	\$5,107,359.83	\$4,490,843.00	\$286,516.83	\$330,000.00

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	191	\$15,443,400.00	2.01%
2 Residential	2,202	\$611,167,100.00	79.59%
3A/3B Farm	55	\$10,566,100.00	1.38%
4A Commercial	113	\$83,339,600.00	10.85%
4B Industrial	29	\$45,556,600.00	5.93%
4C Apartments	2	\$606,000.00	0.08%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$1,213,121.00	0.16%
Total	2,593	\$767,891,921.00	100.00%

Average Ratio (%), Assessed to True Value		93.48%
Equalized Valuation, Taxable Properties		\$821,450,493.15

Total # of property tax appeals filed in 2017	County Tax Board	11.00
	State Tax Court	2.00
Number of 2017 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2017		
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$7,919,900.00	15.94%
15B Other Schools	0		0.00%
15C Public Property	120	\$17,011,100.00	34.23%
15D Church and Charities	16	\$11,294,800.00	22.73%
15E Cemeteries & Graveyards	6	\$1,587,600.00	3.19%
15F Other Exempt	26	\$11,882,100.00	23.91%
Total	171	\$49,695,500.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		6.47%	

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	64,626.64	\$26,300.00		\$0.00	\$36,326.64	\$2,000.00
Supervisory Staff (Department Heads & Managers)	2.00	3.00	302,597.72	\$195,276.00		\$19,543.00	\$73,503.72	\$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	29.00	809,037.64	\$511,776.00	\$25,000.00	\$59,153.00	\$170,169.64	\$42,939.00
Totals	7.00	37.00	1,176,262.00	\$733,352.00	\$25,000.00	\$78,696.00	\$280,000.00	\$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	3.00	\$11,236.00	\$33,708.00	4.00	\$11,236.00	\$44,944.00
Parent & Child	1.00	\$20,419.00	\$20,419.00			\$0.00
Employee & Spouse (or Partner)	3.00	\$22,472.00	\$67,416.00	3.00	\$22,472.00	\$67,416.00
Family	2.00	\$31,827.00	\$63,654.00	2.00	\$31,827.00	\$63,654.00
Employee Cost Sharing Contribution (enter as negative -)			(\$19,045.00)			(\$17,845.00)
Subtotal	9.00		\$166,152.00	9.00		\$158,169.00
<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			\$0.00
Family	1	\$31,827.00	\$31,827.00	3	\$31,827.00	\$95,481.00
Employee Cost Sharing Contribution (enter as negative -)			(\$955.00)			(\$2,155.00)
Subtotal	1.00		\$30,872.00	3.00		\$93,326.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	3	\$6,504.00	\$19,512.00	3	\$6,504.00	\$19,512.00
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	3.00		\$19,512.00	3.00		\$19,512.00
GRAND TOTAL	13.00		\$216,536.00	15.00		\$271,007.00

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)?

YES
YES

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

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

				Current Year		2019	2020	All Additional Future
				Budget		Budget	Budget	Years' Budgets
Local School Debt	\$5,403,000.00	\$5,403,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$2,353,848.04	\$2,353,848.04	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$208,750.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$4,801.00			
0			\$0.00	Bonds - Principal	\$342,647.00	\$313,969.00	\$212,498.00	\$220,671.00
0			\$0.00	Bonds - Interest	\$98,600.00	\$75,100.00	\$50,350.00	\$25,650.00
0			\$0.00	Loans & Other Debt - Principal	\$28,578.83	\$29,144.69	\$29,730.50	\$45,711.55
0			\$0.00	Loans & Other Debt - Interest	\$2,521.17	\$1,946.90	\$1,361.09	\$917.43
0			\$0.00					
0			\$0.00	Total	\$685,898.00	\$420,160.59	\$293,939.59	\$292,949.98
Municipal Purposes				Total Principal	\$579,975.83	\$343,113.69	\$242,228.50	\$266,382.55
Debt Authorized	\$1,745,690.89		\$1,745,690.89	Total Interest	\$105,922.17	\$77,046.90	\$51,711.09	\$26,567.43
Notes Outstanding	\$369,250.00		\$369,250.00	% of Total Current Year Budget	13.43%			
Bonds Outstanding			\$0.00					
Loans and Other Debt	\$2,799,956.56	\$1,085,441.71	\$1,714,514.85					
Total (Current Year)	\$12,671,745.49	\$8,842,289.75	\$3,829,455.74					
Population (2010 census)	4,126							
Per Capita Gross Debt	\$3,071.19							
Per Capita Net Debt	\$928.13							
3 Yr. Average Property Valuation		\$807,787,716.33						
Net Debt as % of 3 Year Avg Property Valuation		0.47%						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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]

USER FRIENDLY BUDGET SECTION - Notes

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