



State of New Jersey Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY: 0316 Hainesport Township - County of Burlington

Adopted

Municode: 0316

Filename: 0316_fba_2019.xlsm

Website: www.hainesporttownship.com

Phone Number:

(609)964-1992

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
Frank		Masciocchi	12/31/2019	fmasciocchi@hainesporttownship.com

Chief Administrative Officer

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

Donna		Condo		dcondo@hainesporttownship.com
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Municipal Clerk

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

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

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Masciocchi	12/31/2019	fmasciocchi@hainesporttownship.com
Ted		Costa	12/31/2020	tcosta@hainesporttownship.com
Gerard		Clauss	12/31/2021	gclauss@hainesporttownship.com
Leila		Gilmore	12/31/2019	lgilmore@hainesporttownship.com
Lee		Schneider	12/31/2020	lschneider@hainesporttownship.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	0.325	\$2,499,079.00	13.69%	\$903.84
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.030	\$230,367.58	1.26%	\$83.43
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.150	\$8,824,891.00	48.36%	\$3,198.21
Regional School District	0.443	\$3,405,041.00	18.66%	\$1,233.19
County Purposes	0.429	\$3,288,950.24	18.02%	\$1,193.07
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space			0.00%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	2.377	\$18,248,328.82	100.00%	\$6,611.74

Total Taxable Valuation as of	October 1, 2018	\$769,051,395.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$278,105.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.325	0.319	-1.85%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,499,079.00	\$2,455,769.74	-1.73%	(\$43,309.26)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$903.84	\$887.15	-1.85%	(\$16.69)

Sheet UFB-1

<u>Current Year 2019 Budget</u>		
<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$2,455,769.74
Municipal Library		
Municipal Open Space	ACTUAL	\$240,000.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$9,064,000.00
Regional School District	ESTIMATED	\$3,645,000.00
County Purposes	ESTIMATED	\$3,540,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$18,944,769.74

Revenue Anticipated, Excluding Tax Levy	1,750,900.03
Budget Appropriations, before Reserve for Uncollected Taxes	3,941,765.03
Total Non-Municipal Tax Levy	\$16,489,000.00
Amount to be Raised by Taxes - Before RUT	\$18,679,865.00
Reserve for Uncollected Taxes (RUT)	\$264,904.71
Total Amount to be Raised by Taxes	\$18,944,769.71

% of Tax Collections used to Calculate RUT	98.60%
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If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2018	18,071,657.50
Total Tax Levy, CY 2018	18,297,904.54
% of Taxes Collected, CY 2018	98.76%

Delinquent Taxes - December 31, 2018	\$220,359.92
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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	5.30%	\$50,367.58	\$949,632.42	\$1,000,000.00	\$910,000.00	\$90,000.00						
08	Local Revenue	-14.25%	(\$24,841.00)	\$174,341.00	\$149,500.00	\$149,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$379,764.00	\$379,764.00	\$379,764.00							
08	Uniform Construction Code Fees	-2.65%	(\$2,721.00)	\$102,721.00	\$100,000.00	\$100,000.00							
	<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	-98.75%	(\$525,692.30)	\$532,328.33	\$6,636.03	\$6,636.03							
08	Other Special Items	-23.66%	(\$16,112.86)	\$68,112.86	\$52,000.00	\$52,000.00							
15	Receipts from Delinquent Taxes	20.27%	\$25,784.91	\$127,215.09	\$153,000.00	\$153,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.31%	(\$57,942.70)	\$2,513,712.44	\$2,455,769.74	\$2,455,769.74							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	3.93%	\$9,064.23	\$230,935.77	\$240,000.00		\$240,000.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-10.67%	(\$542,093.14)	\$5,078,762.91	\$4,536,669.77	\$4,206,669.77	\$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	-1.06%	(\$7,013.00)	\$660,377.00	\$653,364.00	\$653,364.00								
21 Land-Use Administration		3.00	-23.66%	(\$45,425.00)	\$192,000.00	\$146,575.00	\$146,575.00								
22 Uniform Construction Code		4.00	-0.15%	(\$90.00)	\$58,900.00	\$58,810.00	\$58,810.00								
23 Insurance			-4.39%	(\$17,000.00)	\$387,000.00	\$370,000.00	\$370,000.00								
25 Public Safety		2.00	0.16%	\$425.00	\$269,300.00	\$269,725.00	\$269,725.00								
26 Public Works	5.00		-32.67%	(\$283,328.33)	\$867,228.33	\$583,900.00	\$583,900.00								
27 Health and Human Services		1.00	-21.09%	(\$2,120.00)	\$10,050.00	\$7,930.00	\$5,730.00	\$2,200.00							
28 Parks and Recreation		12.00	-36.49%	(\$183,850.00)	\$503,850.00	\$320,000.00	\$60,000.00		\$260,000.00						
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			-79.81%	(\$77,100.00)	\$96,600.00	\$19,500.00	\$19,500.00								
31 Utilities and Bulk Purchases			-0.64%	(\$1,500.00)	\$234,500.00	\$233,000.00	\$233,000.00								
32 Landfill / Solid Waste Disposal			2.89%	\$6,636.03	\$229,700.00	\$236,336.03	\$229,700.00	\$6,636.03							
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			-5.21%	(\$6,727.00)	\$129,230.00	\$122,503.00	\$122,503.00								
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			1.00%	\$4,400.00	\$439,100.00	\$443,500.00	\$443,500.00								
45 Debt			-5.35%	(\$36,714.00)	\$685,898.00	\$649,184.00	\$579,184.00		\$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			32.45%	\$64,904.74	\$200,000.00	\$264,904.74	\$264,904.74								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	7.00	35.00	-11.41%	(\$584,501.56)	\$5,121,171.33	\$4,536,669.77	\$4,197,833.74	\$8,836.03	\$330,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				
		# of Parcels	Assessed Value	% of Total
1	Vacant Land	182	\$14,910,600.00	1.94%
2	Residential	2,207	\$613,779,200.00	79.94%
3A/3B	Farm	58	\$10,568,700.00	1.38%
4A	Commercial	113	\$83,084,700.00	10.82%
4B	Industrial	28	\$44,869,800.00	5.84%
4C	Apartments	2	\$606,000.00	0.08%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property			0.00%
Total		2,590	\$767,819,000.00	100.00%

Average Ratio (%), Assessed to True Value		91.18%
Equalized Valuation, Taxable Properties		\$842,091,467.43

Total # of property tax appeals filed in 2018		County Tax Board	13.00
		State Tax Court	3.00
Number of 2018 County Tax Board decisions appealed to Tax Court			1.00
Number of pending property tax appeals in State Tax Court			4.00

Amount paid out by municipality for tax appeals in 2018		
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)				
		# of Parcels	Assessed Value	% of Total
15A	Public Schools	3	\$7,919,900.00	16.12%
15B	Other Schools			0.00%
15C	Public Property	121	\$16,447,300.00	33.48%
15D	Church and Charities	16	\$11,164,800.00	22.73%
15E	Cemeteries & Graveyards	6	\$1,587,600.00	3.23%
15F	Other Exempt	26	\$12,002,000.00	24.43%
Total		172	\$49,121,600.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		6.40%		

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 2018 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

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	27,961.23	\$26,000.00			\$0.00	\$1,961.23
Supervisory Staff (Department Heads & Managers)	2.00	2.00	299,217.45	\$209,100.89		\$24,280.04	\$49,840.30	\$15,996.22
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	7.00	19.00	618,686.52	\$393,070.00	\$25,000.00	\$39,188.10	\$127,869.40	\$33,559.02
Totals	9.00	26.00	945,865.20	\$628,170.89	\$25,000.00	\$63,468.14	\$177,709.70	\$51,516.47

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	3.00	\$11,324.16	\$33,972.48	3.00	\$11,236.00	\$33,708.00
Parent & Child	1.00	\$20,767.56	\$20,767.56	1.00	\$20,419.00	\$20,419.00
Employee & Spouse (or Partner)	3.00	\$22,648.32	\$67,944.96	3.00	\$22,472.00	\$67,416.00
Family	1.00	\$31,594.44	\$31,594.44	2.00	\$31,827.00	\$63,654.00
Employee Cost Sharing Contribution (enter as negative -)			(\$20,000.00)			(\$19,045.00)
Subtotal	8.00		\$134,279.44	9.00		\$166,152.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00	1	\$31,827.00	\$31,827.00
Employee Cost Sharing Contribution (enter as negative -)						(\$955.00)
Subtotal	0.00		\$0.00	1.00		\$30,872.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	3	\$4,073.36	\$12,220.08	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		\$12,220.08	3.00		\$19,512.00
GRAND TOTAL	11.00		\$146,499.52	13.00		\$216,536.00

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

Gross Debt				Current Year				2020		2021		All Additional Future	
Debt				Budget				Budget		Budget		Years' Budgets	
Local School Debt	\$4,808,000.00	\$4,808,000.00	\$0.00	Utility Fund - Principal									
Regional School Debt	\$2,156,961.99	\$2,156,961.99	\$0.00	Utility Fund - Interest									
				Bond Anticipation Notes - Principal	\$208,750.00								
Utility Fund Debt				Bond Anticipation Notes - Interest	\$20,265.00								
0			\$0.00	Bonds - Principal	\$313,969.00	\$212,498.00	\$220,672.01						
0			\$0.00	Bonds - Interest	\$75,100.00	\$50,350.00	\$25,650.00						
0			\$0.00	Loans & Other Debt - Principal	\$29,153.10	\$29,730.50	\$30,328.08	\$16,383.46					
0			\$0.00	Loans & Other Debt - Interest	\$1,946.90	\$1,361.09	\$763.51	\$153.92					
0			\$0.00										
0			\$0.00	Total	\$649,184.00	\$293,939.59	\$277,413.60	\$16,537.38					
<u>Municipal Purposes</u>													
Debt Authorized	\$1,074,752.89		\$1,074,752.89	Total Principal	\$551,872.10	\$242,228.50	\$251,000.09	\$16,383.46					
Notes Outstanding	\$736,875.00		\$736,875.00	Total Interest	\$97,311.90	\$51,711.09	\$26,413.51	\$153.92					
Bonds Outstanding			\$0.00	% of Total Current Year Budget	14.31%								
Loans and Other Debt	\$1,932,902.53	\$801,003.20	\$1,131,899.33										
Total (Current Year)	\$10,709,492.41	\$7,765,965.19	\$2,943,527.22										
Population (2010 census)	4,126			Description		Debt Not Listed Above							
				Total Guarantees - Governmental									
				Total Guarantees - Other									
				Total Capital/Equipment Leases									
				Total Other									
Per Capita Gross Debt	\$2,595.61			Bond Rating		Moody's	Standard & Poors	Fitch					
Per Capita Net Debt	\$713.41			Rating									
				Year of Last Rating									
3 Yr. Average Property Valuation		\$822,289,225.33		Mark "X" if Municipality has no bond rating		X							
Net Debt as % of 3 Year Avg Property Valuation		0.36%											
				Sheet UFB-10									

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)
