



# State of New Jersey Local Government Services

Year: **2016** Municipal User Friendly Budget

MUNICIPALITY: 0316 Hainesport Township - County of Burlington

Municode: 0316

Filename: 0316\_fba\_2016.xlsm

Website: www.hainesporttownship.com

Phone Number:

609-267-2730

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		Dickinson	12/31/2016	<a href="mailto:mdickinson@hainesporttownship.com">mdickinson@hainesporttownship.com</a>

## Chief Administrative Officer

Leo		Selb		<a href="mailto:lselb@hainesporttownship.com">lselb@hainesporttownship.com</a>
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## Chief Financial Officer

Dawn		Emmons		<a href="mailto:DawnEmmonsCPA@comcast.net">DawnEmmonsCPA@comcast.net</a>
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## Municipal Clerk

Leo		Selb		<a href="mailto:lselb@hainesporttownship.com">lselb@hainesporttownship.com</a>
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## Registered Municipal Accountant

Robert	P.	Nehila Jr.		<a href="mailto:Rnehila@bowmanllp.com">Rnehila@bowmanllp.com</a>
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
William		Boettcher III	12/31/2016	<a href="mailto:wboettcher@hainesporttownship.com">wboettcher@hainesporttownship.com</a>
Michael		Dickinson	12/31/2017	<a href="mailto:mdickinson@hainesporttownship.com">mdickinson@hainesporttownship.com</a>
Michael		Fitzpatrick	12/31/2018	<a href="mailto:mfitzpatrick@hainesporttownship.com">mfitzpatrick@hainesporttownship.com</a>
Bruce		MacLachlan	12/31/2016	<a href="mailto:bmaclachlan@hainesporttownship.com">bmaclachlan@hainesporttownship.com</a>
Anthony		Porto II	12/31/2017	<a href="mailto:tporto@hainesporttownship.com">tporto@hainesporttownship.com</a>


USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2016 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.316	\$2,411,784.00	14.08%	\$869.86	Municipal Purpose Tax	ACTUAL	\$2,501,423.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.030	\$228,315.98	1.33%	\$82.58	Municipal Open Space	ACTUAL	\$228,440.50
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	1.067	\$8,123,184.00	47.44%	\$2,937.16	Local School District	ESTIMATED	\$8,355,000.00
Regional School District	0.412	\$3,136,404.00	18.32%	\$1,134.12	Regional School District	ESTIMATED	\$3,365,000.00
County Purposes	0.350	\$2,663,201.67	15.55%	\$963.46	County Purposes	ESTIMATED	\$2,805,825.00
County Library	0.033	\$248,129.42	1.45%	\$90.84	County Library	ESTIMATED	\$266,514.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.042	\$312,271.63	1.82%	\$115.61	County Open Space	ESTIMATED	\$342,661.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	2.250	\$17,123,290.70	100.00%	\$6,193.64	Total ESTIMATED amount to be raised by taxes		\$17,864,863.50
Total Taxable Valuation as of October 1, 2015					Revenue Anticipated, Excluding Tax Levy		1,805,358.81
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		4,109,341.81
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$15,363,440.50
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$17,667,423.50
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$197,439.97
Comparison - Municipal Purposes Tax Levy					Total Amount to be Raised by Taxes		\$17,864,863.47
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					% of Tax Collections used to Calculate RUT		98.89%
Tax Collections - ACTUAL as of Prior Year					If % used exceeds the actual collection % then reference the statutory exception used		
Total Tax Revenue, Collections CY 2015							16,994,143.44
Total Tax Levy, CY 2015							17,161,101.14
% of Taxes Collected, CY 2015							99.03%
Delinquent Taxes - December 31, 2015							\$146,308.26
Sheet UFB-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	-0.01%	(\$124.52)	\$903,539.02	\$903,414.50	\$800,000.00	\$103,414.50						
08	Local Revenue	-1.18%	(\$2,272.62)	\$193,172.62	\$190,900.00	\$190,900.00							
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%	(\$44.00)	\$233,144.00	\$233,100.00	\$233,100.00							
	<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	-96.22%	(\$236,289.19)	\$245,584.00	\$9,294.81	\$9,294.81							
08	Other Special Items	-0.22%	(\$89.41)	\$41,289.41	\$41,200.00	\$41,200.00							
15	Receipts from Delinquent Taxes	3.15%	\$4,620.80	\$146,479.20	\$151,100.00	\$151,100.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.06%	\$1,575.36	\$2,499,847.64	\$2,501,423.00	\$2,501,423.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.16%	(\$377.53)	\$228,818.03	\$228,440.50		\$228,440.50						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.78%	(\$233,001.11)	\$4,871,637.92	\$4,638,636.81	\$4,306,781.81	\$331,855.00	\$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	1.00	14.00	-12.78%	(\$86,187.00)	\$674,337.00	\$588,150.00	\$588,150.00								
21	Land-Use Administration		3.00	-19.15%	(\$24,450.00)	\$127,700.00	\$103,250.00	\$103,250.00								
22	Uniform Construction Code		3.00	7.42%	\$4,000.00	\$53,900.00	\$57,900.00	\$57,900.00								
23	Insurance			11.23%	\$52,000.00	\$463,000.00	\$515,000.00	\$515,000.00								
25	Public Safety		1.00	5.13%	\$12,400.00	\$241,650.00	\$254,050.00	\$251,050.00	\$3,000.00							
26	Public Works	5.00		-23.26%	(\$192,428.37)	\$827,378.37	\$634,950.00	\$634,950.00								
27	Health and Human Services		1.00	-21.25%	(\$1,700.00)	\$8,000.00	\$6,300.00	\$6,300.00								
28	Parks and Recreation		12.00	-30.63%	(\$101,135.00)	\$330,135.00	\$229,000.00	\$59,000.00		\$170,000.00						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			0.00%	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00								
31	Utilities and Bulk Purchases			-2.66%	(\$6,500.00)	\$244,500.00	\$238,000.00	\$238,000.00								
32	Landfill / Solid Waste Disposal			0.83%	\$1,974.18	\$237,020.63	\$238,994.81	\$229,700.00	\$9,294.81							
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-7.96%	(\$10,565.00)	\$132,794.00	\$122,229.00	\$122,229.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			25.29%	\$21,500.00	\$85,000.00	\$106,500.00	\$106,500.00								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			191.42%	\$373,000.00	\$194,855.00	\$567,855.00	\$476,000.00		\$91,855.00						
45	Debt			-2.27%	(\$15,999.00)	\$704,579.00	\$688,580.00	\$618,580.00		\$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			-12.15%	(\$27,316.00)	\$224,756.00	\$197,440.00	\$197,440.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		6.00	34.00	-0.03%	(\$1,406.19)	\$4,640,043.00	\$4,638,636.81	\$4,294,487.00	\$12,294.81	\$331,855.00	\$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, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	214	\$17,416,700.00	2.29%
2 Residential	2,194	\$606,011,700.00	79.58%
3A/3B Farm	52	\$9,087,200.00	1.19%
4A Commercial	112	\$80,907,000.00	10.63%
4B Industrial	29	\$46,231,300.00	6.07%
4C Apartments	2	\$606,000.00	0.08%
5A/5B Railroad			0.00%
6A/6B Business Personal Property		\$1,208,446.00	0.16%
Total	2,603	\$761,468,346.00	100.00%

Average Ratio (%), Assessed to True Value		95.29%
Equalized Valuation, Taxable Properties		\$799,106,250.39

Total # of property tax appeals filed in 2015	County Tax Board	9.00
	State Tax Court	3.00
Number of 2015 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		3.00

Amount paid out by municipality for tax appeals in 2015	\$648.74
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$7,919,900.00	16.67%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	117	\$16,871,000.00	35.52%
15D Church and Charities	16	\$11,294,800.00	23.78%
15E Cemeteries & Graveyards	6	\$1,587,600.00	3.34%
15F Other Exempt	20	\$9,828,000.00	20.69%
Total	162	\$47,501,300.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	6.24%
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## 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	180,190.12	\$25,637.00		\$978.00	\$151,539.12	\$2,036.00
Supervisory Staff (Department Heads & Managers)	1.00	3.00	278,040.96	\$214,880.00		\$13,967.00	\$31,686.96	\$17,507.00
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	26.00	806,453.68	\$550,936.00	\$25,000.00	\$34,131.00	\$152,737.68	\$43,649.00
Totals	6.00	34.00	1,264,684.76	\$791,453.00	\$25,000.00	\$49,076.00	\$335,963.76	\$63,192.00

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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	3.00	\$11,247.24	\$33,741.72	3.00	\$10,851.84	\$32,555.52
Parent & Child	1.00	\$20,439.72	\$20,439.72	1.00	\$18,617.28	\$18,617.28
Employee & Spouse (or Partner)	3.00	\$22,494.48	\$67,483.44			\$0.00
Family	2.00	\$31,858.56	\$63,717.12	5.00	\$26,196.41	\$130,982.05
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	9.00		\$185,382.00	9.00		\$182,154.85
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$22,837.56	\$22,837.56	1	\$22,032.12	\$22,032.12
Family	4	\$31,858.56	\$127,434.24	4	\$29,925.75	\$119,703.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	5.00		\$150,271.80	5.00		\$141,735.12
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$6,194.76	\$6,194.76	1	\$5,898.60	\$5,898.60
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	1.00		\$6,194.76	1.00		\$5,898.60
<b>GRAND TOTAL</b>	<b>15.00</b>		<b>\$341,848.56</b>	<b>15.00</b>		<b>\$329,788.57</b>

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

### ACCUMULATED ABSENCE LIABILITY

[illegible]

### UFB-9 Accumulated Absence Liability

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

				Current Year		2017	2018	All Additional Future
				Budget		Budget	Budget	Years' Budgets
Local School Debt	\$6,638,000.00	\$6,638,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$2,713,342.26	\$2,713,342.26	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$115,250.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$6,270.00			
0			\$0.00	Bonds - Principal	\$323,860.00	\$331,701.80	\$342,646.33	\$747,139.01
0			\$0.00	Bonds - Interest	\$142,100.00	\$120,850.00	\$98,600.00	\$151,100.00
0			\$0.00	Loans & Other Debt - Principal	\$27,455.62	\$28,007.48	\$28,570.42	\$104,595.15
0			\$0.00	Loans & Other Debt - Interest	\$3,644.38	\$3,084.12	\$2,521.17	\$4,225.42
0			\$0.00					
0			\$0.00	Total	\$618,580.00	\$483,643.40	\$472,337.92	\$1,007,059.58
Municipal Purposes				Total Principal	\$466,565.62	\$359,709.28	\$371,216.75	\$851,734.16
Debt Authorized	\$1,083,842.25		\$1,083,842.25	Total Interest	\$152,014.38	\$123,934.12	\$101,121.17	\$155,325.42
Notes Outstanding	\$627,000.00		\$627,000.00	% of Total Current Year Budget	13.34%			
Bonds Outstanding			\$0.00					
Loans and Other Debt	\$4,459,632.65	\$1,541,424.67	\$2,918,207.98					
Total (Current Year)	\$15,521,817.16	\$10,892,766.93	\$4,629,050.23					
Population (2010 census)	4,126							
Per Capita Gross Debt	\$3,761.95							
Per Capita Net Debt	\$1,121.92							
3 Yr. Average Property Valuation		\$783,893,999.33						
Net Debt as % of 3 Year Avg Property Valuation		0.59%						

## 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)
