



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1106_fba_2016.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Kevin	D	Kuchinski	12/31/2017	kkuchinski@hopewelltpw.org

Chief Administrative Officer

Paul	E	Pogorzelski		paulpogo@hopewelltpw.org
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Chief Financial Officer

Elaine	M	Cruickshank-Borges		eborges@hopewelltpw.org
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Municipal Clerk

Laurie	E	Gompf		lgompf@hopewelltpw.org
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Registered Municipal Accountant

Robert	P	Inverso		iscpas@concentric.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Todd		Brant	12/31/2016	tbrant@hopewelltpw.org
John	R	Hart, Jr.	12/31/2016	jhart@hopewelltpw.org
Vanessa		Sandom	12/31/2017	vsandom@hopewelltpw.org
Julie		Blake	12/31/2018	jblake@hopewelltpw.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.362	\$14,353,928.47	13.63%	\$1,685.59
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.030	\$1,190,497.08	1.13%	\$139.69
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.079	\$3,116,591.01	2.96%	\$367.85
Local School District	0.000	\$0.00	0.00%	\$0.00
Regional School District	1.523	\$60,435,049.00	57.38%	\$7,091.59
County Purposes	0.580	\$23,019,479.49	21.85%	\$2,700.67
County Library	0.056	\$2,219,265.23	2.11%	\$260.75
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.025	\$994,658.33	0.94%	\$116.41
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2015 Budget)	2.655	\$105,329,468.61	100.00%	\$12,362.56

Total Taxable Valuation as of	October 1, 2015	<u>\$3,958,731,853.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$465,633.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.362	0.364	0.44%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$14,353,928.47	\$14,395,093.09	0.29%	\$41,164.62

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,685.59	\$1,693.04	0.44%	\$7.45

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$14,395,093.09
Municipal Library	ACTUAL	
Municipal Open Space	ACTUAL	\$1,187,790.00
Fire Districts (total levies)	ACTUAL	\$3,342,774.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ACTUAL	\$0.00
Regional School District	ESTIMATED	\$62,213,744.00
County Purposes	ESTIMATED	\$26,233,403.05
County Library	ESTIMATED	\$0.00
County Board of Health	ESTIMATED	\$0.00
County Open Space	ESTIMATED	\$0.00
Other County Levies (total)	ESTIMATED	\$0.00

Total ESTIMATED amount to be raised by taxes \$107,372,804.14

Revenue Anticipated, Excluding Tax Levy	7,663,742.09
Budget Appropriations, before Reserve for Uncollected Taxes	20,834,785.21
Total Non-Municipal Tax Levy	\$92,977,711.05
Amount to be Raised by Taxes - Before RUT	\$106,148,754.17
Reserve for Uncollected Taxes (RUT)	\$1,224,049.97
Total Amount to be Raised by Taxes	\$107,372,804.14

% of Tax Collections used to Calculate RUT 98.86%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	104,667,477.86
Total Tax Levy, CY 2015	105,586,389.41
% of Taxes Collected, CY 2015	<u>99.13%</u>
Delinquent Taxes - December 31, 2015	<u>\$671,786.66</u>

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 Water	Utility ELSA Sewer	Utility SBRSA Sewer	Utility	Utility	Utility
08	Surplus	9.67%	\$228,001.11	\$2,356,886.52	\$2,584,887.63	\$2,068,557.81	\$248,457.46		\$211,213.26	\$56,659.10			
08	Local Revenue	-6.54%	(\$190,492.62)	\$2,912,696.56	\$2,722,203.94	\$1,506,484.95		\$76,118.99	\$826,200.00	\$313,400.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,634,157.00	\$1,634,157.00	\$1,634,157.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	2.17%	\$11,146.20	\$514,127.78	\$525,273.98	\$525,273.98							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-89.91%	(\$589,321.07)	\$655,432.97	\$66,111.90	\$66,111.90							
08	Other Special Items	-72.77%	(\$3,189,075.12)	\$4,382,231.57	\$1,193,156.45	\$1,193,156.45							
15	Receipts from Delinquent Taxes	-16.80%	(\$135,258.92)	\$805,258.92	\$670,000.00	\$670,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.81%	(\$728,046.22)	\$15,123,139.31	\$14,395,093.09	\$14,395,093.09							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.42%	(\$5,005.77)	\$1,192,795.77	\$1,187,790.00		\$1,187,790.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-15.55%	(\$4,598,052.41)	\$29,576,726.40	\$24,978,673.99	\$22,058,835.18	\$1,436,247.46	\$76,118.99	\$1,037,413.26	\$370,059.10	\$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
										Water	ELSA Sewer	SBRSA Sewer			
20	12.56	6.00	-2.78%	(\$91,716.52)	\$3,300,528.68	\$3,208,812.16	\$1,783,800.81		\$100,000.00	\$55,731.49	\$979,392.86	\$289,887.00			
21	2.00	1.00	-0.37%	(\$1,025.76)	\$275,064.73	\$274,038.97	\$274,038.97								
22			#DIV/0!	\$0.00	\$0.00	\$0.00									
23			3.21%	\$84,875.95	\$2,640,533.94	\$2,725,409.89	\$2,725,409.89								
25	35.33	5.50	2.32%	\$84,396.67	\$3,633,175.98	\$3,717,572.65	\$3,717,572.65								
26	24.60		-9.61%	(\$278,235.24)	\$2,894,000.21	\$2,615,764.97	\$2,615,764.97								
27	4.15	2.00	1.35%	\$6,021.52	\$444,941.24	\$450,962.76	\$450,962.76								
28	2.00	1.00	-6.18%	(\$13,361.12)	\$216,142.22	\$202,781.10	\$202,781.10								
29			#DIV/0!	\$0.00	\$0.00	\$0.00									
30			-89.38%	(\$701,387.03)	\$784,722.25	\$83,335.22	\$83,335.22								
31			-20.41%	(\$157,500.00)	\$771,500.00	\$614,000.00	\$614,000.00								
32			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			3.18%	\$55,838.29	\$1,755,035.83	\$1,810,874.12	\$1,807,799.12			\$725.00	\$1,650.00	\$700.00			
37			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	2.00	3.50	2.05%	\$14,260.24	\$695,203.82	\$709,464.06	\$709,464.06								
43	4.00	2.00	0.34%	\$978.63	\$290,887.90	\$291,866.53	\$291,866.53								
44			-69.15%	(\$513,786.34)	\$743,037.95	\$229,251.61	\$229,031.61			\$220.00					
45			-13.49%	(\$1,062,792.25)	\$7,878,282.23	\$6,815,489.98	\$5,328,957.52		\$1,336,247.46	\$19,442.50	\$51,370.40	\$79,472.10			
46			-63.72%	(\$8,781.09)	\$13,781.09	\$5,000.00					\$5,000.00				
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			-17.81%	(\$265,316.53)	\$1,489,366.50	\$1,224,049.97	\$1,224,049.97								
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	86.64	21.00	-10.23%	(\$2,847,530.58)	\$27,826,204.57	\$24,978,673.99	\$22,058,835.18	\$0.00	\$1,436,247.46	\$76,118.99	\$1,037,413.26	\$370,059.10	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	318	\$40,845,500.00	1.03%	15A Public Schools	8	\$55,848,700.00	10.45%
2 Residential	5,894	\$2,744,443,000.00	69.33%	15B Other Schools	12	\$15,339,800.00	2.87%
3A/3B Farm	867	\$266,854,200.00	6.74%	15C Public Property	315	\$244,276,200.00	45.71%
4A Commercial	180	\$493,931,400.00	12.48%	15D Church and Charities	14	\$16,552,900.00	3.10%
4B Industrial	24	\$402,089,000.00	10.16%	15E Cemeteries & Graveyards	11	\$1,728,300.00	0.32%
4C Apartments	7	\$5,204,700.00	0.13%	15F Other Exempt	44	\$200,609,800.00	37.54%
5A/5B Railroad	10		0.00%				
6A/6B Business Personal Property	1	\$5,364,053.00	0.14%				
Total	7,301	\$3,958,731,853.00	100.00%	Total	404	\$534,355,700.00	100.00%
Average Ratio (%), Assessed to True Value				97.89%			
Equalized Valuation, Taxable Properties				\$4,044,061,551.74			
Total # of property tax appeals filed in 2015				County Tax Board 104.00			
				State Tax Court 15.00			
Number of 2015 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2015				\$245,651.22			

Percentage of Exempt vs.
Non-Exempt Properties 13.50%

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 2015 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	2		\$23,250,000.00	\$617,287.50
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	2	0.00	23,250,000.00	617,287.50

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	
Hopewell Gardens	Aff. Housing	\$57,550.00	\$15,000,000.00	\$398,250.00																
Project Freedom	Aff. Housing	\$15,000.00	\$8,250,000.00	\$219,037.50																
Total Long Term Exemptions - Column Total		72,550.00	23,250,000.00	617,287.50	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total	X																			
					Total Long Term Exemptions - GRAND TOTAL		\$72,550.00	\$23,250,000.00	\$617,287.50											

**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	0.00	5.00	22,875.63	\$21,250.00	\$0.00	\$0.00	\$0.00	\$1,625.63
Supervisory Staff (Department Heads & Managers)	11.00	0.00	1,537,364.08	\$1,075,495.64	\$68,431.77	\$134,006.76	\$172,748.91	\$86,681.00
Police Officers (Including Superior Officers)	30.25	0.00	5,042,533.04	\$3,154,760.52	\$239,414.69	\$809,827.03	\$571,306.73	\$267,224.07
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	44.23	4.00	4,337,782.05	\$2,670,615.85	\$234,080.67	\$327,737.35	\$874,423.82	\$230,924.36
All Other Non-Union Employees not listed above	7.16	49.00	937,852.84	\$673,929.94	\$9,000.65	\$66,669.84	\$133,890.94	\$54,361.47
Totals	92.64	58.00	11,878,407.64	\$7,596,051.95	\$550,927.78	\$1,338,240.98	\$1,752,370.40	\$640,816.53

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	18.00	\$10,684.98	\$192,329.64	22.00	\$9,967.26	\$219,279.72
Parent & Child	10.00	\$20,681.94	\$206,819.40	8.00	\$19,294.91	\$154,359.28
Employee & Spouse (or Partner)	14.00	\$24,548.11	\$343,673.54	17.00	\$22,921.53	\$389,666.01
Family	46.00	\$32,904.90	\$1,513,625.40	46.00	\$30,675.25	\$1,411,061.50
Employee Cost Sharing Contribution (enter as negative -)			(\$493,863.97)			(\$452,775.75)
Subtotal	88.00		\$1,762,584.01	93.00		\$1,721,590.76
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	19	\$10,568.02	\$200,792.38	17	\$9,846.59	\$167,392.03
Parent & Child	1	\$20,648.04	\$20,648.04	1	\$19,315.56	\$19,315.56
Employee & Spouse (or Partner)	11	\$24,486.12	\$269,347.32	12	\$22,980.14	\$275,761.68
Family	1	\$33,316.08	\$33,316.08	2	\$31,127.64	\$62,255.28
Employee Cost Sharing Contribution (enter as negative -)			(\$56,100.81)			(\$35,085.30)
Subtotal	32.00		\$468,003.01	32.00		\$489,639.25
GRAND TOTAL	120.00		\$2,230,587.02	125.00		\$2,211,230.01

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)?

no
no

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

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets	
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$90,000.00	\$105,000.00	\$85,000.00	\$1,161,000.00
Regional School Debt	\$20,909,983.36	\$20,909,983.36	\$0.00	Utility Fund - Interest	\$60,285.00	\$42,905.00	\$40,705.00	\$249,507.50
Utility Fund Debt				Bond Anticipation Notes - Principal	\$325,897.00			
0	\$82,550.00	\$82,550.00	\$0.00	Bond Anticipation Notes - Interest	\$49,668.08			
0	\$408,052.50	\$408,052.50	\$0.00	Bonds - Principal	\$4,000,000.00	\$4,230,000.00	\$4,345,000.00	\$50,627,000.00
0	\$950,397.50	\$950,397.50	\$0.00	Bonds - Interest	\$2,243,002.50	\$2,105,827.50	\$1,950,902.56	\$11,004,641.45
0	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Principal	\$41,183.43	\$42,011.21	\$42,855.63	\$156,892.74
0	\$0.00	\$0.00	\$0.00	Loans & Other Debt - Interest	\$5,453.97	\$4,626.18	\$3,781.75	\$6,338.16
0	\$0.00	\$0.00	\$0.00					
0	\$0.00	\$0.00	\$0.00	Total	\$6,815,489.98	\$6,530,369.89	\$6,468,244.94	\$63,205,379.85
<u>Municipal Purposes</u>				Total Principal	\$4,457,080.43	\$4,377,011.21	\$4,472,855.63	\$51,944,892.74
Debt Authorized	\$0.00	\$0.00	\$0.00	Total Interest	\$2,358,409.55	\$2,153,358.68	\$1,995,389.31	\$11,260,487.11
Notes Outstanding	\$3,730,613.00	\$2,288,551.62	\$1,442,061.38	% of Total Current Year Budget	27.29%			
Bonds Outstanding	\$63,202,000.00	\$15,697,899.00	\$47,504,101.00					
Loans and Other Debt	\$282,943.01	\$0.00	\$282,943.01					
Total (Current Year)	\$89,566,539.37	\$40,337,433.98	\$49,229,105.39	Description	Debt Not Listed Above			
Population (2010 census)	<u>17,304</u>			Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00
Per Capita Gross Debt	<u>\$5,176.06</u>			Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00
Per Capita Net Debt	<u>\$2,844.96</u>			Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00
3 Yr. Average Property Valuation		<u>\$4,030,350,464.00</u>		Total Other	\$0.00	\$0.00	\$0.00	\$0.00
Net Debt as % of 3 Year Avg Property Valuation		<u>1.22%</u>		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating		AAA		
				Year of Last Rating		2015		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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