



State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 1106 Hopewell Township - County of Mercer

Adopted

Municode: 1106

Filename: 1106_fba_2019.xlsm

Website: hopewelltwp.org

Phone Number:

609-737-0605

Mailing Address:

201 Washington Crossing Pennington Road

Titusville

Email the UFB if not using Outlook

Municipality: Hopewell State: NJ Zip: 08534

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Kristin		McLaughlin	12/31/2019	kmclaughlin@hopewelltwp.org

Chief Administrative Officer

Elaine	M	Cruickshank-Borges		eborges@hopewelltwp.org
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Chief Financial Officer

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

Laurie	E	Gompf		lgompf@hopewelltwp.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
John	R	Hart, Jr.	12/31/2019	jhart@hopewelltwp.org
Kevin		Kuchinski	12/31/2020	kkuchinski@hopewelltwp.org
Michael		Ruger	12/31/2020	mruger@hopewelltwp.org
Julie		Blake	12/31/2021	jblake@hopewelltwp.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 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	0.379	\$15,050,518.77	13.28%	\$1,759.65
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.030	\$1,190,016.00	1.05%	\$139.13
Fire Districts (avg. rate/total levies)	0.092	\$3,633,352.00	3.21%	\$426.64
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	0.000	\$0.00	0.00%	\$0.00
Regional School District	1.621	\$64,304,828.00	56.74%	\$7,518.27
County Purposes	0.643	\$25,492,660.23	22.50%	\$2,980.50
County Library	0.065	\$2,578,720.50	2.28%	\$301.49
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.027	\$1,075,307.24	0.95%	\$125.72
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2018 Budget)	2.858	\$113,325,402.74	100.00%	\$13,251.40

Total Taxable Valuation as of **October 1, 2018** **\$3,964,774,232.00**

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment **\$463,734.00**

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.379	0.397	4.62%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$15,050,518.77	\$15,754,800.79	4.68%	\$704,282.02

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,759.65	\$1,841.02	4.62%	\$81.38

Current Year 2019 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$15,754,800.79
Municipal Library	ESTIMATED	
Municipal Open Space	ACTUAL	\$1,189,431.00
Fire Districts (total levies)	ACTUAL	\$3,865,089.00
Other Special Districts (total levies)	ESTIMATED	\$0.00
Local School District	ESTIMATED	\$0.00
Regional School District	ESTIMATED	\$66,085,221.00
County Purposes	ESTIMATED	\$25,692,660.25
County Library	ESTIMATED	\$2,578,720.50
County Board of Health	ESTIMATED	\$0.00
County Open Space	ESTIMATED	\$1,075,307.22
Other County Levies (total)	ESTIMATED	\$0.00
Total ESTIMATED amount to be raised by taxes		\$116,241,229.76

Revenue Anticipated, Excluding Tax Levy	6,944,518.04
Budget Appropriations, before Reserve for Uncollected Taxes	21,606,651.27
Total Non-Municipal Tax Levy	\$100,486,428.97
Amount to be Raised by Taxes - Before RUT	\$115,148,562.20
Reserve for Uncollected Taxes (RUT)	\$1,092,667.56
Total Amount to be Raised by Taxes	\$116,241,229.76

% of Tax Collections used to Calculate RUT	99.06%
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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	112,786,407.96
Total Tax Levy, CY 2018	113,717,095.68
% of Taxes Collected, CY 2018	99.18%
Delinquent Taxes - December 31, 2018	\$811,879.46

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

		% 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	Utility
08	Surplus	-26.82%	(\$556,462.28)	\$2,074,867.32	\$1,518,405.04	\$1,360,000.00	\$0.00		\$132,308.90	\$26,096.14				
08	Local Revenue	-1.02%	(\$30,255.09)	\$2,952,322.94	\$2,922,067.85	\$1,652,727.85		\$67,500.00	\$866,840.00	\$335,000.00				
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	13.94%	\$65,694.08	\$471,373.53	\$537,067.61	\$537,067.61								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-55.55%	(\$804,281.00)	\$1,447,878.10	\$643,597.10	\$643,597.10								
08	Other Special Items	-24.66%	(\$165,908.84)	\$672,817.77	\$506,908.93	\$316,622.48	\$169,352.94	\$5,543.51	\$7,700.00	\$7,690.00				
15	Receipts from Delinquent Taxes	19.97%	\$133,218.96	\$667,127.04	\$800,346.00	\$800,346.00								
Amount to be raised by taxation														
07	Local Tax for Municipal Purposes	1.81%	\$279,378.25	\$15,475,422.54	\$15,754,800.79	\$15,754,800.79								
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	-0.27%	(\$3,200.99)	\$1,191,860.99	\$1,188,660.00	\$1,188,660.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		-4.07%	(\$1,081,816.91)	\$26,587,827.23	\$25,506,010.32	\$22,699,318.83	\$1,358,012.94	\$73,043.51	\$1,006,848.90	\$368,786.14	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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	Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
General Government	10.00	6.00	-16.61%	(\$627,200.61)	\$3,776,224.47	\$3,149,023.86	\$1,730,092.42		\$118,400.00	\$48,345.00	\$959,757.60	\$292,428.84			
21 Land-Use Administration	4.00	0.00	9.37%	\$36,815.64	\$392,862.90	\$429,678.54	\$429,678.54								
22 Uniform Construction Code			#DIV/0!		\$0.00	\$0.00	\$0.00	\$0.00							
23 Insurance			-0.96%	(\$26,761.53)	\$2,794,169.17	\$2,767,407.64	\$2,767,407.64								
25 Public Safety	36.50	4.68	-4.20%	(\$156,712.67)	\$3,729,318.15	\$3,572,605.48	\$3,572,605.48								
26 Public Works	25.00		-10.11%	(\$244,763.56)	\$2,420,750.54	\$2,175,986.98	\$2,175,986.98								
27 Health and Human Services	4.50	1.00	-3.55%	(\$14,357.91)	\$404,602.36	\$390,244.45	\$390,244.45								
28 Parks and Recreation	2.75	0.00	11.24%	\$26,343.53	\$234,468.66	\$260,812.19	\$260,812.19								
29 Education (including Library)			#DIV/0!		\$0.00	\$0.00	\$0.00	\$0.00							
30 Unclassified			-57.76%	(\$902,581.54)	\$1,562,523.15	\$659,941.61	\$659,941.61								
31 Utilities and Bulk Purchases			-3.54%	(\$20,000.00)	\$565,000.00	\$545,000.00	\$545,000.00								
32 Landfill / Solid Waste Disposal			#DIV/0!		\$0.00	\$0.00	\$0.00	\$0.00							
35 Contingency			#DIV/0!		\$0.00	\$0.00	\$0.00	\$0.00							
36 Statutory Expenditures			5.94%	\$111,076.64	\$1,870,799.00	\$1,981,875.64	\$1,981,875.64			\$0.00	\$0.00	\$0.00			
37 Judgements			#DIV/0!		\$0.00	\$0.00	\$0.00	\$0.00							
42 Shared Services	1.00	2.32	10.94%	\$78,549.58	\$717,749.03	\$796,298.61	\$796,298.61								
43 Court and Public Defender	4.00	2.00	0.37%	\$1,067.31	\$288,994.83	\$290,062.14	\$290,062.14								
44 Capital			13.73%	\$30,723.98	\$223,742.49	\$254,466.47	\$241,135.46			\$13,331.01					
45 Debt			6.89%	\$452,219.27	\$6,566,654.56	\$7,018,873.83	\$5,645,510.11			\$1,239,612.94	\$11,367.50	\$47,091.30	\$75,291.98		
46 Deferred Charges			877.52%	\$108,680.32	\$12,385.00	\$121,065.32	\$120,000.00					\$0.00	\$1,065.32		
48 Debt - Type 1 School District			#DIV/0!		\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			3.15%	\$33,416.80	\$1,059,250.76	\$1,092,667.56	\$1,092,667.56								
55 Surplus General Budget			#DIV/0!		\$0.00	\$0.00	\$0.00								
Total	87.75	16.00	-4.18%	(\$1,113,484.75)	\$26,619,495.07	\$25,506,010.32	\$22,699,318.83	\$0.00	\$1,358,012.94	\$73,043.51	\$1,006,848.90	\$368,786.14	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	304	\$36,478,900.00	0.92%	15A Public Schools	17	\$60,659,000.00	12.05%
2 Residential	5,904	\$2,737,886,300.00	69.10%	15B Other Schools	4	\$11,395,600.00	2.26%
3A/3B Farm	880	\$273,214,470.00	6.90%	15C Public Property	247	\$203,443,200.00	40.42%
4A Commercial	179	\$499,877,600.00	12.62%	15D Church and Charities	106	\$225,575,200.00	44.82%
4B Industrial	24	\$404,962,100.00	10.22%	15E Cemeteries & Graveyards	12	\$2,251,500.00	0.45%
4C Apartments	7	\$4,551,600.00	0.11%	15F Other Exempt	22		0.00%
5A/5B Railroad	10		0.00%				
6A/6B Business Personal Property	1	\$5,228,162.00	0.13%				
Total	7,309	\$3,962,199,132.00	100.00%	Total	408	\$503,324,500.00	100.00%
Average Ratio (%), Assessed to True Value		93.91%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$4,219,145,066.55					12.70%
Total # of property tax appeals filed in 2018	County Tax Board	86.00					
	State Tax Court	11.00					
Number of 2018 County Tax Board decisions appealed to Tax Court		0.00					
Number of pending property tax appeals in State Tax Court		6.00					
Amount paid out by municipality for tax appeals in 2018							

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	0			
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Sheet UFB-6

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	24,156.82	\$22,440.15				\$1,716.67
Supervisory Staff (Department Heads & Managers)	10.00		1,450,351.56	\$1,067,110.38		\$150,569.27	\$152,103.69	\$80,568.22
Police Officers (Including Superior Officers)	29.50		4,967,027.86	\$3,089,028.01	\$215,500.00	\$910,336.55	\$502,401.66	\$249,761.64
Fire Fighters (Including Superior Officers)	0.00		0.00					
All Other Union Employees not listed above	46.25	2.00	4,446,708.96	\$2,837,278.89	\$110,400.00	\$395,542.65	\$879,227.06	\$224,260.36
All Other Non-Union Employees not listed above	8.00	47.00	1,073,793.44	\$775,512.86	\$8,800.00	\$88,007.01	\$142,037.10	\$59,436.47
Totals	93.75	54.00	11,962,038.64	\$7,791,370.29	\$334,700.00	\$1,544,455.48	\$1,675,769.51	\$615,743.36

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	32.50	\$7,796.02	\$253,370.65	31.00	\$11,731.04	\$363,662.24
Parent & Child	4.00	\$16,659.60	\$66,638.40	4.00	\$22,943.40	\$91,773.60
Employee & Spouse (or Partner)	14.00	\$17,111.42	\$239,559.88	11.00	\$25,706.77	\$282,774.47
Family	44.75	\$24,801.92	\$1,109,885.92	44.50	\$35,978.04	\$1,601,022.78
Employee Cost Sharing Contribution (enter as negative -)			(\$629,072.72)			(\$656,926.59)
Subtotal	95.25		\$1,040,382.13	90.50		\$1,682,306.50
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	28	\$7,574.72	\$212,092.16	26	\$11,572.05	\$300,873.30
Parent & Child	2	\$17,117.88	\$34,235.76	2	\$24,227.34	\$48,454.68
Employee & Spouse (or Partner)	10	\$13,215.01	\$132,150.10	10	\$22,808.20	\$228,082.00
Family	1	\$2,288.29	\$2,288.29	1	\$40,231.20	\$40,231.20
Employee Cost Sharing Contribution (enter as negative -)			(\$67,415.62)			(\$74,283.60)
Subtotal	41.00		\$313,350.69	39.00		\$543,357.58
GRAND TOTAL	136.25		\$1,353,732.82	129.50		\$2,225,664.08

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

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

no

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

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

	Gross Debt	Net Debt		Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt	\$0.00	\$0.00	\$0.00				
Regional School Debt	\$40,122,296.43	\$40,122,296.43	\$0.00				
Utility Fund Debt							
0	\$39,050.00	\$39,050.00	\$0.00				
0	\$1,262,570.00	\$1,262,570.00	\$0.00				
C	\$0.00	\$0.00	\$0.00				
0	\$0.00	\$0.00	\$0.00				
0	\$0.00	\$0.00	\$0.00				
0	\$0.00	\$0.00	\$0.00				
Municipal Purposes							
Debt Authorized	\$0.00	\$0.00	\$0.00				
Notes Outstanding	\$8,964,543.00	\$0.00	\$8,964,543.00				
Bonds Outstanding	\$50,275,000.00	\$10,901,742.00	\$39,373,258.00				
Loans and Other Debt	\$156,892.74	\$0.00	\$156,892.74				
Total (Current Year)	\$100,820,352.17	\$52,325,658.43	\$48,494,693.74				
Population (2010 census)	17,304						
Per Capita Gross Debt	\$5,826.42						
Per Capita Net Debt	\$2,802.51						
3 Yr. Average Property Valuation		\$4,224,036,777.00					
Net Debt as % of 3 Year Avg Property Valuation		1.15%					
				Bond Rating	Moody's	Standard & Poors	Fitch
				Rating		AAA	
				Year of Last Rating		2017	
				Mark "X" if Municipality has no bond rating			

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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

USER FRIENDLY BUDGET SECTION - Notes

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

Notes for UFB Sheet 10

Current Year Budget Debt includes debt for Open Space and 3 Utilities. These specific forms of debt are funded by an Open Space Levy and user rents in the case of the utilities. As a result the calculated for "% of Total Current Year Budget" is inaccurate. To accurately calculate debt as a percentage of the Current Fund budget all amounts related to utility debt and open space debt must be removed.