



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1604_fba_2019.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: Hawthorne **State:** NJ **Zip:** 07506

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard	S	Goldberg	12/31/2021	rgoldberg@hawthornenj.org

Chief Administrative Officer

Eric		Maurer		emaurer@hawthornenj.org
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Chief Financial Officer

Laurie	A	Foley		foley@hawthornenj.org
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Municipal Clerk

Lori		DiBella		ldibella@hawthornenj.org
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Registered Municipal Accountant

Robert		Swisher		rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank	E.	Matthews	12/31/2019	fmatthews@hawthornenj.org
John		Bertollo	12/31/2019	jbertollo@hawthornenj.org
Bruce		Bennett	12/31/2021	bbennett@hawthornenj.org
John		Lane	12/31/2021	jlane@hawthornenj.org
Dominic		Mele	12/31/2021	dmele@hawthornenj.org
Garrett		Sinning	12/31/2019	gsinning@hawthornenj.org
Joseph		Wojtecki	12/13/2019	jwojtecki@hawthornenj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.190	\$14,527,995.00	20.35%	\$2,167.16	Municipal Purpose Tax	Actual	\$14,876,046.00
Municipal Library	0.065	\$796,634.00	1.12%	\$118.37	Municipal Library	Actual	\$805,539.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	3.154	\$38,514,414.00	53.96%	\$5,743.89	Local School District	Estimated	\$39,185,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.418	\$17,300,412.00	24.24%	\$2,582.38	County Purposes	Estimated	\$18,100,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.020	\$240,176.00	0.34%	\$36.42	County Open Space	Estimated	\$245,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	5.847	\$71,379,631.00	100.00%	\$10,648.22	Total ESTIMATED amount to be raised by taxes		\$73,211,585.00
Total Taxable Valuation as of October 1, 2018 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 7,020,647.00		
Current Year Average Residential Assessment \$182,114.36					Budget Appropriations, before Reserve for Uncollected Taxes 21,302,232.00		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$57,530,000.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$71,811,585.00		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$1,400,000.00		
1.190		-100.00%			Total Amount to be Raised by Taxes \$73,211,585.00		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT 98.09%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used 		
\$14,527,995.00	\$14,876,046.00	2.40%	\$348,051.00		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2018 70,748,156.00		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2018 71,599,571.00		
\$2,167.16	\$0.00	-100.00%	(\$2,167.16)		% of Taxes Collected, CY 2018 98.81%		
					Delinquent Taxes - December 31, 2018 \$2,221,031.00		

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	Water Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-12.77%	(\$469,988.00)	\$3,680,000.00	\$3,210,012.00	\$2,793,322.00		\$416,690.00					
08	Local Revenue	-9.46%	(\$540,384.00)	\$5,710,148.00	\$5,169,764.00	\$1,687,000.00		\$3,482,764.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,468,278.00	\$1,468,278.00	\$1,468,278.00							
08	Uniform Construction Code Fees	0.59%	\$2,020.00	\$344,262.00	\$346,282.00	\$346,282.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$2,000.00		\$2,000.00	\$2,000.00							
08	Additional Revenue Offset by Appropriations	-52.35%	(\$71,133.00)	\$135,889.00	\$64,756.00	\$64,756.00							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-86.52%	(\$1,373,281.00)	\$1,587,291.00	\$214,010.00	\$214,010.00							
15	Receipts from Delinquent Taxes	4.49%	\$23,202.00	\$516,798.00	\$540,000.00	\$540,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.62%	(\$557,316.00)	\$15,375,500.00	\$14,818,184.00	\$14,818,184.00							
07	Minimum Library Tax	8.79%	\$69,767.00	\$793,634.00	\$863,401.00	\$863,401.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-9.84%	(\$2,915,113.00)	\$29,611,800.00	\$26,696,687.00	\$22,797,233.00	\$0.00	\$3,899,454.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Water Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	11.00	8.00	0.08%	\$1,095.00	\$1,302,055.00	\$1,303,150.00	\$1,116,313.00		\$186,837.00						
21	Land-Use Administration	0.00	3.00	15.11%	\$15,634.00	\$103,476.00	\$119,110.00	\$119,110.00								
22	Uniform Construction Code	2.50	7.00	21.18%	\$94,103.00	\$444,320.00	\$538,423.00	\$538,423.00								
23	Insurance	0.00	0.00	4.54%	\$106,859.00	\$2,354,942.00	\$2,461,801.00	\$1,946,801.00		\$515,000.00						
25	Public Safety	41.00	26.00	1.85%	\$93,128.00	\$5,044,395.00	\$5,137,523.00	\$5,137,523.00								
26	Public Works	24.00	13.00	10.01%	\$435,131.00	\$4,348,295.00	\$4,783,426.00	\$3,217,692.00		\$1,565,734.00						
27	Health and Human Services	1.50	3.00	-6.49%	(\$11,954.00)	\$184,058.00	\$172,104.00	\$172,104.00								
28	Parks and Recreation	0.00	85.00	13.03%	\$45,803.00	\$351,563.00	\$397,366.00	\$397,366.00								
29	Education (including Library)	9.00	21.00	2.63%	\$37,392.00	\$1,421,365.00	\$1,458,757.00	\$1,458,757.00								
30	Unclassified	0.00	0.00	3.03%	\$20,993.00	\$692,716.00	\$713,709.00	\$713,709.00								
31	Utilities and Bulk Purchases	0.00	0.00	3.33%	\$72,072.00	\$2,165,974.00	\$2,238,046.00	\$1,676,046.00		\$562,000.00						
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$488,250.00	\$488,250.00	\$488,250.00								
35	Contingency	0.00	0.00	0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
36	Statutory Expenditures	0.00	0.00	3.60%	\$65,699.00	\$1,824,653.00	\$1,890,352.00	\$1,660,452.00		\$229,900.00						
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services	0.00	0.00	0.00%	\$0.00	\$66,000.00	\$66,000.00	\$66,000.00								
43	Court and Public Defender	2.00	6.00	4.18%	\$6,869.00	\$164,470.00	\$171,339.00	\$171,339.00								
44	Capital	0.00	0.00	69.44%	\$418,000.00	\$602,000.00	\$1,020,000.00	\$615,000.00		\$405,000.00						
45	Debt	0.00	0.00	-55.02%	(\$2,856,385.00)	\$5,191,716.00	\$2,335,331.00	\$1,900,348.00		\$434,983.00						
46	Deferred Charges	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	-8.20%	(\$125,000.00)	\$1,525,000.00	\$1,400,000.00	\$1,400,000.00								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	91.00	172.00	-5.59%	(\$1,580,561.00)	\$28,277,248.00	\$26,696,687.00	\$22,797,233.00	\$0.00	\$0.00	\$3,899,454.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	118	\$6,950,700.00	0.57%	15A Public Schools	7	\$25,652,000.00	24.14%	
2 Residential	5,459	\$994,162,300.00	81.09%	15B Other Schools	1	\$1,370,000.00	1.29%	
3A/3B Farm			0.00%	15C Public Property	90	\$54,155,700.00	50.97%	
4A Commercial	274	\$115,328,300.00	9.41%	15D Church and Charities	25	\$18,574,500.00	17.48%	
4B Industrial	116	\$75,249,700.00	6.14%	15E Cemeteries & Graveyards	2	\$136,400.00	0.13%	
4C Apartments	21	\$34,262,000.00	2.79%	15F Other Exempt	27	\$6,369,600.00	5.99%	
5A/5B Railroad	0	\$0.00	0.00%					
6A/6B Business Personal Property	1	\$471.00	0.00%					
Total	5,989	\$1,225,953,471.00	100.00%	Total	152	\$106,258,200.00	100.00%	
Average Ratio (%), Assessed to True Value				47.13%	Percentage of Exempt vs. Non-Exempt Properties			8.67%
Equalized Valuation, Taxable Properties				\$2,601,216,785.49				
Total # of property tax appeals filed in 2018		County Tax Board	12.00					
		State Tax Court	65.00					
Number of 2018 County Tax Board decisions appealed to Tax Court				12.00				
Number of pending property tax appeals in State Tax Court				18.00				
Amount paid out by municipality for tax appeals in 2018				\$67,906.00				

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	0			
I Dwelling Exemption	0			
J Dwelling Abatement	0			
K New Dwelling/Conversion Exemption	0			
L New Dwelling/Conversion Abatement	0			
N Multiple Dwelling Exemption	0			
O Multiple Dwelling Abatement	0			
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**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	8.00	65,599.00	\$36,500.00		\$2,416.00	\$23,891.00	\$2,792.00
Supervisory Staff (Department Heads & Managers)	10.00	8.00	1,437,658.00	\$970,743.00	\$1,200.00	\$101,521.00	\$291,700.00	\$72,494.00
Police Officers (Including Superior Officers)	32.00	0.00	5,485,817.00	\$3,589,672.00	\$208,000.00	\$973,299.00	\$659,780.00	\$55,066.00
Fire Fighters (Including Superior Officers)	0.00	1.00	16,721.00	\$14,000.00		\$1,650.00	\$0.00	\$1,071.00
All Other Union Employees not listed above	41.00	21.00	4,400,968.00	\$2,705,662.00	\$149,000.00	\$308,248.00	\$1,019,676.00	\$218,382.00
All Other Non-Union Employees not listed above	10.00	144.00	2,286,715.00	\$1,167,053.00		\$843,605.00	\$186,777.00	\$89,280.00
Totals	93.00	182.00	13,693,478.00	\$8,483,630.00	\$358,200.00	\$2,230,739.00	\$2,181,824.00	\$439,085.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	24	\$13,958.00	\$334,992.00	21	\$12,410.00	\$260,610.00
Parent & Child	3	\$21,748.00	\$65,244.00	1	\$24,652.00	\$24,652.00
Employee & Spouse (or Partner)	14	\$32,607.00	\$456,498.00	18	\$31,615.00	\$569,070.00
Family	34	\$37,940.00	\$1,289,960.00	31	\$42,713.00	\$1,324,103.00
Employee Cost Sharing Contribution (enter as negative -)			-275,092			-372,526
Subtotal	75.00		\$1,871,602.00	71.00		\$1,805,909.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$35,220.00	\$35,220.00	1	\$32,069.00	\$32,069.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$12,327.00)			(\$11,224.00)
Subtotal	1.00		\$22,893.00	1.00		\$20,845.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	2	\$9,036.00	\$18,072.00	2	\$8,490.00	\$16,980.00
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 -)			(\$9,036.00)			(\$8,490.00)
Subtotal	2.00		\$9,036.00	2.00		\$8,490.00
GRAND TOTAL	78.00		\$1,903,531.00	74.00		\$1,835,244.00

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)?

No
No

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

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

			Current Year	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$4,081,000.00	\$4,081,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water	\$4,623,046.00	\$4,623,046.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$1,242,724.00	\$405,998.00	\$836,726.00			
Notes Outstanding	\$2,431,000.00	\$133,000.00	\$2,298,000.00			
Bonds Outstanding	\$12,599,000.00	\$779,000.00	\$11,820,000.00			
Loans and Other Debt	\$402,760.00		\$402,760.00			
Total (Current Year)	\$25,379,530.00	\$10,022,044.00	\$15,357,486.00			
Population (2010 census)	<u>18,791</u>					
Per Capita Gross Debt	<u>\$1,350.62</u>					
Per Capita Net Debt	<u>\$817.28</u>					
3 Yr. Average Property Valuation		<u>\$2,441,379,557.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.63%</u>				
Utility Fund - Principal			\$165,000.00	\$110,000.00	\$110,000.00	\$689,000.00
Utility Fund - Interest			\$107,230.00	\$29,150.00	\$25,250.00	\$64,052.00
Bond Anticipation Notes - Principal			\$0.00			
Bond Anticipation Notes - Interest			\$74,861.00			
Bonds - Principal			\$1,395,000.00	\$850,000.00	\$850,000.00	\$7,045,000.00
Bonds - Interest			\$321,214.00	\$281,314.00	\$248,314.00	\$925,058.00
Loans & Other Debt - Principal			\$92,523.00	\$97,523.00	\$97,523.00	\$115,193.00
Loans & Other Debt - Interest			\$17,275.00	\$14,125.00	\$10,625.00	\$11,000.00
Total			\$2,173,103.00	\$1,382,112.00	\$1,341,712.00	\$8,849,303.00
Total Principal			\$1,652,523.00	\$1,057,523.00	\$1,057,523.00	\$7,849,193.00
Total Interest			\$520,580.00	\$324,589.00	\$284,189.00	\$1,000,110.00
% of Total Current Year Budget			8.14%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aa2	AA+				
Year of Last Rating	2016	2014				
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)

The Borough's 2019 budget is less than its 2018 budget because in 2018 the Borough paid off \$1,000,000 in note principal and retired \$1,680,000 in bond principal early in order to reduce future interest costs.

The 2019 budget includes appropriations for a Reserve for Tax Appeals (\$100,000), a Reserve for Accumulated Leave (\$170,000), and various Capital Improvements (\$490,000), including the purchase of new police radios and improvements to the Municipal Building.

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