



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1604_fba_2015.xlsm

Website:

Phone Number:

Mailing Address:

Email the UFB if not using Outlook

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard	S.	Goldberg	12/31/2017	rgoldberg@hawthornenj.org

Chief Administrative Officer

Eric	E.	Maurer		emaurer@hawthornenj.org
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Chief Financial Officer

Mary Jeanne		Hewitt		mhewitt@hawthornenj.org
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Municipal Clerk

Lori		DiBella		ldibella@hawthornenj.org
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Bertollo	12/31/2015	jbertollo@hawthornenj.org
Frank	E.	Matthews	12/31/2015	fmatthews@hawthornenj.org
Bruce		Bennett	12/31/2017	bbennett@hawthornenj.org
John		Lane	12/31/2017	jlane@hawthornenj.org
Dominic		Mele	12/31/2017	dmele@hawthornenj.org
Garrett		Sinning	12/31/2015	gsinning@hawthornenj.org
Joseph		Wojtecki	12/31/2015	jwojtecki@hawthornenj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	1.108	\$13,547,400.11	20.70%	\$2,020.16
Municipal Library	0.062	\$752,300.89	1.15%	\$112.29
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.898	\$35,441,966.00	54.16%	\$5,283.55
Regional School District			0.00%	\$0.00
County Purposes	1.287	\$15,470,402.23	23.64%	\$2,346.46
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.019	\$226,670.97	0.35%	\$33.91
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2014 Budget)	5.374	\$65,438,740.20	100.00%	\$9,796.37

Total Taxable Valuation as of October 1, 2014 \$1,221,336,431.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$182,292.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.108	1.129	1.89%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$13,547,400.11	\$13,790,578.46	1.80%	\$243,178.35

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,020.16	\$2,058.26	1.89%	\$38.10

Current Year 2015 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	Actual	\$13,790,578.46
Municipal Library	Actual	\$767,643.54
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	Actual	\$36,347,601.00
Regional School District		
County Purposes	Estimated	\$17,100,000.00
County Library		
County Board of Health		
County Open Space	Estimated	\$230,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$68,235,823.00

Revenue Anticipated, Excluding Tax Levy	6,240,820.00
Budget Appropriations, before Reserve for Uncollected Taxes	19,139,042.00
Total Non-Municipal Tax Levy	\$53,677,601.00
Amount to be Raised by Taxes - Before RUT	\$66,575,823.00
Reserve for Uncollected Taxes (RUT)	\$1,660,000.16
Total Amount to be Raised by Taxes	\$68,235,823.16

% of Tax Collections used to Calculate RUT 97.57%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2014	64,643,969.00
Total Tax Levy, CY 2014	\$65,438,740.20
% of Taxes Collected, CY 2014	98.79%
Delinquent Taxes - December 31, 2014	\$1,045,581.46

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
08	Surplus	4.07%	\$75,985.50	\$1,865,014.50	\$1,941,000.00	\$1,941,000.00			
08	Local Revenue	11.62%	\$468,133.00	\$4,028,100.00	\$4,496,233.00	\$1,425,000.00		\$3,071,233.00	
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	-3.69%	(\$8,351.00)	\$226,398.00	\$218,047.00	\$218,047.00			
	<i>Special Revenue Items w/ Prior Written Consent</i>								
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
10	Public and Private Revenue	-46.20%	(\$56,233.93)	\$121,728.93	\$65,495.00	\$65,495.00			
08	Other Special Items	4.87%	\$15,000.00	\$308,000.00	\$323,000.00	\$323,000.00			
15	Receipts from Delinquent Taxes	3.23%	\$25,000.00	\$775,000.00	\$800,000.00	\$800,000.00			
	<i>Amount to be raised by taxation</i>								
07	Local Tax for Municipal Purposes	1.80%	\$243,178.35	\$13,547,400.11	\$13,790,578.46	\$13,790,578.46			
07	Minimum Library Tax	2.04%	\$15,342.65	\$752,300.89	\$767,643.54	\$767,643.54			
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	3.37%	\$778,054.57	\$23,092,220.43	\$23,870,275.00	\$20,799,042.00	\$0.00	\$3,071,233.00	\$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	
	Full-Time	Part-Time										
20	General Government	11.00	11.00	-10.80%	(\$113,284.00)	\$1,049,201.00	\$935,917.00	\$935,917.00				
21	Land-Use Administration	0.00	2.00	132.55%	\$74,722.00	\$56,371.00	\$131,093.00	\$131,093.00				
22	Uniform Construction Code	2.00	5.00	-0.95%	(\$2,785.00)	\$294,390.00	\$291,605.00	\$291,605.00				
23	Insurance			6.48%	\$149,924.00	\$2,315,078.00	\$2,465,002.00	\$1,929,257.00		\$535,745.00		
25	Public Safety	38.00	26.00	4.30%	\$199,170.07	\$4,627,905.93	\$4,827,076.00	\$4,827,076.00				
26	Public Works	24.00	15.00	1.83%	\$70,818.00	\$3,876,030.00	\$3,946,848.00	\$2,491,153.00		\$1,455,695.00		
27	Health and Human Services	2.00	3.00	-6.72%	(\$12,453.00)	\$185,390.00	\$172,937.00	\$172,937.00				
28	Parks and Recreation	0.00	83.00	-2.91%	(\$10,178.00)	\$349,264.00	\$339,086.00	\$339,086.00				
29	Education (including Library)	10.00	21.00	5.69%	\$71,155.00	\$1,250,790.00	\$1,321,945.00	\$1,321,945.00				
30	Unclassified			33.49%	\$175,062.00	\$522,688.00	\$697,750.00	\$697,750.00				
31	Utilities and Bulk Purchases			3.74%	\$78,474.00	\$2,099,014.00	\$2,177,488.00	\$1,632,488.00		\$545,000.00		
32	Landfill / Solid Waste Disposal			-0.22%	(\$1,075.00)	\$489,325.00	\$488,250.00	\$488,250.00				
35	Contingency			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00				
36	Statutory Expenditures			4.57%	\$70,175.00	\$1,534,159.00	\$1,604,334.00	\$1,423,334.00		\$181,000.00		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00				
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00				
43	Court and Public Defender	1.00	7.00	4.09%	\$6,471.00	\$158,039.00	\$164,510.00	\$164,510.00				
44	Capital			88.34%	\$98,500.00	\$111,500.00	\$210,000.00	\$190,000.00		\$20,000.00		
45	Debt			-5.22%	(\$133,010.00)	\$2,545,944.00	\$2,412,934.00	\$2,079,141.00		\$333,793.00		
46	Deferred Charges			318.98%	\$16,368.50	\$5,131.50	\$21,500.00	\$21,500.00				
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00				
50	Reserve for Uncollected Taxes			2.47%	\$40,000.00	\$1,620,000.00	\$1,660,000.00	\$1,660,000.00				
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00					
Total		88.00	173.00	3.37%	\$778,054.57	\$23,092,220.43	\$23,870,275.00	\$20,799,042.00	\$0.00	\$0.00	\$3,071,233.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	111	\$6,416,300.00	0.53%	15A Public Schools	7	\$25,652,000.00	24.59%	
2 Residential	5,465	\$996,224,500.00	81.57%	15B Other Schools	1	\$1,370,000.00	1.31%	
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	87	\$53,980,000.00	51.74%	
4A Commercial	273	\$116,532,300.00	9.54%	15D Church and Charities	23	\$17,784,400.00	17.04%	
4B Industrial	115	\$76,543,400.00	6.27%	15E Cemeteries & Graveyards	2	\$136,400.00	0.13%	
4C Apartments	20	\$25,619,400.00	2.10%	15F Other Exempt	23	\$5,415,300.00	5.19%	
5A/5B Railroad	1	\$27,595.00	0.00%					
6A/6B Business Personal Property	1	\$531.00	0.00%					
Total	5,986	\$1,221,364,026.00	100.00%	Total	143	\$104,338,100.00	100.00%	
Average Ratio (%), Assessed to True Value		53.10%		Percentage of Exempt vs. Non-Exempt Properties				2.33%
Equalized Valuation, Taxable Properties		\$2,300,120,576.27						
Total # of property tax appeals filed in 2014		County Tax Board	179.00					
		State Tax Court	53.00					
Number of 2014 County Tax Board decisions appealed to Tax Court		37.00						
Number of pending property tax appeals in State Tax Court		149.00						
Amount paid out by municipality for tax appeals in 2014		\$84,844.75						

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 2014 Total Tax Rate
G Commercial/Industrial Exemption	0	\$0.00	\$0.00	\$0.00
I Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
J Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
K New Dwelling/Conversion Exemption	0	\$0.00	\$0.00	\$0.00
L New Dwelling/Conversion Abatement	0	\$0.00	\$0.00	\$0.00
N Multiple Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
O Multiple Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
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	64,678.00	\$36,500.00	\$0.00	\$2,222.00	\$21,628.00	\$4,328.00
Supervisory Staff (Department Heads & Managers)	10.00	3.00	1,472,364.00	\$978,318.00	\$37,200.00	\$89,319.00	\$277,339.00	\$90,188.00
Police Officers (Including Superior Officers)	31.00	0.00	5,323,172.00	\$3,610,598.00	\$208,000.00	\$789,424.00	\$630,949.00	\$84,201.00
Fire Fighters (Including Superior Officers)	0.00	1.00	16,588.00	\$14,000.00	\$0.00	\$1,517.00	\$0.00	\$1,071.00
All Other Union Employees not listed above	38.00	23.00	3,997,007.00	\$2,396,180.00	\$136,000.00	\$251,439.00	\$963,490.00	\$249,898.00
All Other Non-Union Employees not listed above	9.00	138.00	1,326,251.00	\$967,213.00	\$21,000.00	\$75,663.00	\$176,342.00	\$86,033.00
Totals	88.00	173.00	12,200,060.00	\$8,002,809.00	\$402,200.00	\$1,209,584.00	\$2,069,748.00	\$515,719.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	25.00	\$14,085.00	\$352,125.00
Parent & Child	3.00	\$21,790.00	\$65,370.00
Employee & Spouse (or Partner)	19.00	\$32,715.00	\$621,585.00
Family	36.00	\$37,920.00	\$1,365,120.00
Employee Cost Sharing Contribution (enter as negative -)			(\$259,000.00)
Subtotal	83.00	\$106,510.00	\$2,145,200.00
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	1	\$38,328.00	\$38,328.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$16,700.00)
Subtotal	1.00	\$38,328.00	\$21,628.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	0.00	\$0.00	\$0.00
GRAND TOTAL	84.00	\$144,838.00	\$2,166,828.00

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)?

No

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2016 Budget	2017 Budget	All Additional Future Years' Budgets	
Local School Debt	\$8,256,000.00	\$8,256,000.00	\$0.00	Utility Fund - Principal	\$438,235.00	\$359,452.00	\$370,548.00	\$2,537,720.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$70,558.00	\$71,108.00	\$64,208.00	\$326,457.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Water	\$2,913,228.43	\$2,913,228.43	\$0.00	Bond Anticipation Notes - Interest	\$53,000.00	\$65,000.00	\$0.00	\$0.00
0			\$0.00	Bonds - Principal	\$1,550,000.00	\$1,110,000.00	\$1,145,000.00	\$4,685,000.00
0			\$0.00	Bonds - Interest	\$346,998.00	\$295,473.00	\$251,625.00	\$576,064.00
0			\$0.00	Loans & Other Debt - Principal	\$104,394.00	\$86,474.00	\$107,650.00	\$802,322.00
0			\$0.00	Loans & Other Debt - Interest	\$24,750.00	\$23,500.00	\$23,000.00	\$205,850.00
0			\$0.00	Total	\$2,587,935.00	\$2,011,007.00	\$1,962,031.00	\$9,133,413.00
Municipal Purposes				Total Principal	\$2,092,629.00	\$1,555,926.00	\$1,623,198.00	\$8,025,042.00
Debt Authorized	\$5,116,708.20	\$0.00	\$5,116,708.20	Total Interest	\$495,306.00	\$455,081.00	\$338,833.00	\$1,108,371.00
Notes Outstanding	\$1,824,000.00	\$0.00	\$1,824,000.00	% of Total Current Year Budget	10.84%			
Bonds Outstanding	\$11,160,000.00	\$1,114,246.75	\$10,045,753.25	Description	Debt Not Listed Above			
Loans and Other Debt	\$868,349.28	\$0.00	\$868,349.28	Total Guarantees - Governmental				
Total (Current Year)	\$30,138,285.91	\$12,283,475.18	\$17,854,810.73	Total Guarantees - Other				
Population (2010 census)	18,791			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$1,603.87			Total Other				
Per Capita Net Debt	\$950.18			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$2,305,544,335.33		Rating	Aa2	AA+		
Net Debt as % of 3 Year Avg Property Valuation		0.77%		Year of Last Rating	2012	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)

Two large non-recurring items are included in the Borough's 2015 budget. A \$400,000 Reserve for Tax Appeals has been appropriated to fund settlement of tax appeals for which the Borough has a liability. Although the number of new appeals have been significantly lower over the past couple years, there are older appeals working their way through the system which we hope to settle. The Borough has also appropriated \$75,000 to hire a planning consultant to help with an update to the Borough's master plan, a new housing element to help us comply with new affordable housing rules, and an update to our zoning ordinance. We have used \$475,000 more from surplus than we would normally use in the budget to support general operations in order to fund these two large items without increasing taxes for our taxpayers. This reflects the Borough's policy for handling large unusual expenditure.