



State of New Jersey

Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1604_fba_2016.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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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
John		Bertollo	12/31/2019	jbertollo@hawthornenj.org
Frank	E.	Matthews	12/31/2019	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	12/31/2019	gsinning@hawthornenj.org
Joseph		Wojtecki	12/31/2019	jwojtecki@hawthornenj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	1.130	\$13,790,578.46	20.15%	\$2,057.59	Municipal Purpose Tax	ACTUAL	\$14,052,701.35
Municipal Library	0.063	\$767,643.54	1.12%	\$114.58	Municipal Library	ACTUAL	\$767,700.65
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	2.976	\$36,347,601.00	53.11%	\$5,421.50	Local School District	ESTIMATED	\$37,061,382.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.417	\$17,299,415.19	25.28%	\$2,580.41	County Purposes	ESTIMATED	\$17,350,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.019	\$230,961.44	0.34%	\$34.61	County Open Space	ESTIMATED	\$232,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	5.604	\$68,436,199.63	100.00%	\$10,208.69	Total ESTIMATED amount to be raised by taxes		\$69,463,784.00
Total Taxable Valuation as of October 1, 2015 <u>\$1,221,336,431.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>6,226,272.00</u>		
Current Year Average Residential Assessment <u>\$182,168.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>19,386,674.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$54,643,382.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$67,803,784.00</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$1,660,000.00</u>		
	1.130	1.151	1.93%		Total Amount to be Raised by Taxes <u>\$69,463,784.00</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.61%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$13,790,578.46	\$14,052,701.35	1.90%	\$262,122.89	<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 2015 <u>67,461,956.30</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2015 <u>68,507,867.67</u>		
	\$2,057.59	\$2,097.30	1.93%	\$39.71	% of Taxes Collected, CY 2015 <u>98.47%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2015 <u>\$878,856.95</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	Water Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-12.00%	(\$233,000.00)	\$1,941,000.00	\$1,708,000.00	\$1,708,000.00							
08	Local Revenue	-6.95%	(\$372,622.00)	\$5,359,523.00	\$4,986,901.00	\$1,603,000.00		\$3,383,901.00					
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	0.00%	\$0.00	\$248,645.00	\$248,645.00	\$248,645.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$12,800.00	\$0.00	\$12,800.00	\$12,800.00							
08	Additional Revenue Offset by Appropriations	-68.39%	(\$76,895.00)	\$112,444.00	\$35,549.00	\$35,549.00							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Other Special Items	30.60%	\$99,578.00	\$325,422.00	\$425,000.00	\$425,000.00							
15	Receipts from Delinquent Taxes	-30.82%	(\$322,950.00)	\$1,047,950.00	\$725,000.00	\$725,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.86%	(\$414,177.00)	\$14,466,878.00	\$14,052,701.00	\$14,052,701.00							
07	Minimum Library Tax	0.01%	\$58.00	\$767,643.00	\$767,701.00	\$767,701.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-5.08%	(\$1,307,208.00)	\$25,737,783.00	\$24,430,575.00	\$21,046,674.00	\$0.00	\$3,383,901.00	\$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	
	Full-Time	Part-Time										
20	General Government	12.00	11.00	15.78%	\$182,390.00	\$1,155,616.00	\$1,338,006.00	\$1,100,967.00		\$237,039.00		
21	Land-Use Administration		2.00	18.31%	\$24,000.00	\$131,093.00	\$155,093.00	\$155,093.00				
22	Uniform Construction Code	2.00	4.00	11.21%	\$32,692.00	\$291,605.00	\$324,297.00	\$324,297.00				
23	Insurance			-12.12%	(\$298,874.00)	\$2,465,002.00	\$2,166,128.00	\$1,692,528.00		\$473,600.00		
25	Public Safety	38.00	26.00	-1.63%	(\$78,904.00)	\$4,827,076.00	\$4,748,172.00	\$4,748,172.00				
26	Public Works	22.00	13.00	7.73%	\$285,234.00	\$3,688,569.00	\$3,973,803.00	\$2,742,076.00		\$1,231,727.00		
27	Health and Human Services	2.00	3.00	0.94%	\$1,627.00	\$172,937.00	\$174,564.00	\$174,564.00				
28	Parks and Recreation	0.00	83.00	3.33%	\$11,303.00	\$339,086.00	\$350,389.00	\$350,389.00				
29	Education (including Library)	10.00	21.00	1.94%	\$25,659.00	\$1,321,945.00	\$1,347,604.00	\$1,347,604.00				
30	Unclassified			-29.01%	(\$202,384.00)	\$697,750.00	\$495,366.00	\$495,366.00				
31	Utilities and Bulk Purchases			1.13%	\$25,018.00	\$2,217,068.00	\$2,242,086.00	\$1,653,361.00		\$588,725.00		
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$488,250.00	\$488,250.00	\$488,250.00				
35	Contingency			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00				
36	Statutory Expenditures			7.30%	\$117,068.00	\$1,604,334.00	\$1,721,402.00	\$1,517,902.00		\$203,500.00		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00				
42	Shared Services			#DIV/0!	\$42,786.00	\$0.00	\$42,786.00	\$42,786.00				
43	Court and Public Defender	1.00	7.00	-11.66%	(\$19,187.00)	\$164,510.00	\$145,323.00	\$145,323.00				
44	Capital			-7.14%	(\$15,000.00)	\$210,000.00	\$195,000.00	\$100,000.00		\$95,000.00		
45	Debt			18.54%	\$447,372.00	\$2,412,934.00	\$2,860,306.00	\$2,305,996.00		\$554,310.00		
46	Deferred Charges			-100.00%	(\$21,500.00)	\$21,500.00	\$0.00	\$0.00				
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00					
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,660,000.00	\$1,660,000.00	\$1,660,000.00				
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00					
Total		87.00	170.00	2.34%	\$559,300.00	\$23,871,275.00	\$24,430,575.00	\$21,046,674.00	\$0.00	\$0.00	\$3,383,901.00	\$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	112	\$6,478,100.00	0.53%	15A Public Schools	7	\$25,652,000.00	24.48%	
2 Residential	5,464	\$995,367,700.00	81.64%	15B Other Schools	1	\$1,370,000.00	1.31%	
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	88	\$54,097,700.00	51.62%	
4A Commercial	273	\$115,762,100.00	9.50%	15D Church and Charities	23	\$18,084,400.00	17.26%	
4B Industrial	115	\$76,348,400.00	6.26%	15E Cemeteries & Graveyards	2	\$136,400.00	0.13%	
4C Apartments	20	\$25,219,400.00	2.07%	15F Other Exempt	23	\$5,451,400.00	5.20%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
Total	5,984	\$1,219,175,700.00	100.00%	Total	144	\$104,791,900.00	100.00%	
Average Ratio (%), Assessed to True Value		53.03%		Percentage of Exempt vs. Non-Exempt Properties				8.60%
Equalized Valuation, Taxable Properties		\$2,299,030,171.60						
Total # of property tax appeals filed in 2015		County Tax Board	105.00					
		State Tax Court	34.00					
Number of 2015 County Tax Board decisions appealed to Tax Court		25.00						
Number of pending property tax appeals in State Tax Court		141.00						
Amount paid out by municipality for tax appeals in 2015		\$237,825.00						

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 2015 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	60,036.00	\$36,500.00		\$2,432.00	\$18,312.00	\$2,792.00
Supervisory Staff (Department Heads & Managers)	10.00	8.00	1,311,092.00	\$956,080.00	\$1,200.00	\$106,379.00	\$176,061.00	\$71,372.00
Police Officers (Including Superior Officers)	31.00	0.00	5,129,897.00	\$3,565,237.00	\$183,000.00	\$915,196.00	\$412,115.00	\$54,349.00
Fire Fighters (Including Superior Officers)	0.00	1.00	16,817.00	\$14,000.00		\$1,746.00		\$1,071.00
All Other Union Employees not listed above	28.00	6.00	3,488,946.00	\$2,223,299.00	\$145,000.00	\$266,264.00	\$673,208.00	\$181,175.00
All Other Non-Union Employees not listed above	18.00	147.00	1,411,742.00	\$1,138,174.00		\$76,165.00	\$110,316.00	\$87,087.00
Totals	87.00	170.00	11,418,530.00	\$7,933,290.00	\$329,200.00	\$1,368,182.00	\$1,390,012.00	\$397,846.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	24.00	\$10,569.00	\$253,656.00	25.00	\$14,085.00	\$352,125.00
Parent & Child	3.00	\$20,711.00	\$62,133.00	3.00	\$21,790.00	\$65,370.00
Employee & Spouse (or Partner)	12.00	\$27,078.00	\$324,936.00	19.00	\$32,715.00	\$621,585.00
Family	34.00	\$36,476.00	\$1,240,184.00	36.00	\$37,920.00	\$1,365,120.00
Employee Cost Sharing Contribution (enter as negative -)			(\$325,846.00)			(\$372,000.00)
Subtotal	73.00		\$1,555,063.00	83.00		\$2,032,200.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	1	\$27,369.00	\$27,369.00	1	\$38,328.00	\$38,328.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$9,579.00)			(\$16,700.00)
Subtotal	1.00		\$17,790.00	1.00		\$21,628.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	3	\$27,372.00	\$82,116.00	4	\$32,715.00	\$130,860.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$68,430.00)			(\$114,502.50)
Subtotal	3.00		\$13,686.00	4.00		\$16,357.50
GRAND TOTAL	77.00		\$1,586,539.00	88.00		\$2,070,185.50

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt		Net Debt	Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$7,241,000.00	\$7,241,000.00	\$0.00	Utility Fund - Principal	\$479,452.00	\$305,548.00	\$303,375.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$74,858.00	\$68,208.00	\$85,488.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$400,000.00		
Water	\$2,349,994.00	\$2,349,994.00	\$0.00	Bond Anticipation Notes - Interest	\$140,550.00		
0			\$0.00	Bonds - Principal	\$1,335,000.00	\$1,565,000.00	\$1,858,000.00
0			\$0.00	Bonds - Interest	\$295,473.00	\$501,475.00	\$445,597.00
0			\$0.00	Loans & Other Debt - Principal	\$111,473.00	\$135,173.00	\$139,557.00
0			\$0.00	Loans & Other Debt - Interest	\$23,500.00	\$23,000.00	\$20,000.00
0			\$0.00	Total	\$2,860,306.00	\$2,598,404.00	\$2,852,017.00
Municipal Purposes				Total Principal	\$2,325,925.00	\$2,005,721.00	\$2,300,932.00
Debt Authorized	\$1,674,565.00		\$1,674,565.00	Total Interest	\$534,381.00	\$592,683.00	\$551,085.00
Notes Outstanding	\$7,026,600.00		\$7,026,600.00	% of Total Current Year Budget	11.71%		
Bonds Outstanding	\$9,475,000.00	\$944,646.00	\$8,530,354.00	Description	Debt Not Listed Above		
Loans and Other Debt	\$763,958.00		\$763,958.00	Total Guarantees - Governmental	none		
Total (Current Year)	\$28,531,117.00	\$10,535,640.00	\$17,995,477.00	Total Guarantees - Other	none		
Population (2010 census)	18,791			Total Capital/Equipment Leases	none		
Per Capita Gross Debt	\$1,518.34			Total Other	none		
Per Capita Net Debt	\$957.66			Bond Rating	Moody's	Standard & Poors	Fitch
3 Yr. Average Property Valuation		\$2,287,646,839.00		Rating	Aa2	AA+	
Net Debt as % of 3 Year Avg Property Valuation		0.79%		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)

One large non-recurring item has been included in the Borough's 2016 budget. A \$200,000 Reserve for Tax Appeals has been appropriated to fund settlement of tax appeals for which the Borough has a liability. This supplements \$400,000 appropriated for this purpose in 2015. 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 \$30,000 in the Engineering Other Expense line for updating our official Tax Maps prior to a revaluation which has been ordered by the Passaic County Board of Taxation for 2019. The budget also includes \$48,000 in the Legal OE line for defense of a challenge to the Borough's affordable housing plan, along with, in the COAH OE line for this lawsuit, \$25,000 for a planner and \$25,000 for a Special Master appointed by the judge. We have used \$298,000 more from surplus than we would normally use in the budget to support general operations in order to fund these large items without increasing taxes for our taxpayers. This reflects the Borough's policy for handling large unusual expenditure.