



State of New Jersey

Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1339_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
Scott		Aagre	12/31/2016	saagre@hazlettp.org

Chief Administrative Officer

Dennis		Pino		dpino@hazlettp.org
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Chief Financial Officer

Thomas	J.	O'Hara		tohara@hazlettp.org
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Municipal Clerk

Evelyn		Grandi		egrandi@hazlettp.org
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Registered Municipal Accountant

Robert		Allison		ballison@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Scott		Aagre	12/31/2016	saagre@hazlettp.org
Susan		Kiley	12/31/2017	skiley@hazlettp.org
James		DiNardo	12/31/2018	jdinardo@hazlettp.org
Barbara		Ronchetti	12/31/2018	bronchetti@hazlettp.org
Michael		Sachs	12/31/2016	msachs@hazlettp.org

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Date Acknowledged:

Acknowledged by:

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>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	0.615	\$13,923,000.00	23.39%	\$1,828.99	Municipal Purpose Tax	ACTUAL	\$13,923,000.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$226,674.40	0.38%	\$29.74	Municipal Open Space	ESTIMATED	\$230,888.33
Fire Districts (avg. rate/total levies)	0.078	\$1,759,690.00	2.96%	\$231.97	Fire Districts (total levies)	ACTUAL	\$1,822,065.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.606	\$36,383,788.00	61.12%	\$4,776.20	Local School District	ESTIMATED	\$37,475,301.64
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.280	\$6,339,562.19	10.65%	\$832.71	County Purposes	ESTIMATED	\$6,339,562.19
County Library	0.018	\$417,921.49	0.70%	\$53.53	County Library	ESTIMATED	\$417,921.49
County Board of Health	0.006	\$125,493.62	0.21%	\$17.84	County Board of Health	ESTIMATED	\$125,493.62
County Open Space	0.015	\$349,367.18	0.59%	\$44.61	County Open Space	ESTIMATED	\$349,367.18
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	2.628	\$59,525,496.88	100.00%	\$7,815.59	Total ESTIMATED amount to be raised by taxes		\$60,683,599.45
Total Taxable Valuation as of October 1, 2015 <u>\$2,310,301,371.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>7,266,749.76</u>		
Current Year Average Residential Assessment <u>\$297,397.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>20,014,749.76</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$46,760,599.45</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$59,508,599.45</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,177,306.58</u>		
0.615	0.603	-1.95%			Total Amount to be Raised by Taxes <u>\$60,685,906.03</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.06%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$13,923,000.00	\$13,923,000.00	0.00%	\$0.00		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl</u>					Total Tax Revenue, Collections CY 2015 <u>58,678,535.79</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2015 <u>59,579,627.09</u>		
\$1,828.99	\$1,793.30	-1.95%	(\$35.69)		% of Taxes Collected, CY 2015 <u>98.49%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$901,091.30</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	Sewer Utility	Swim Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	4.60%	\$164,664.72	\$3,582,971.13	\$3,747,635.85	\$2,838,901.87		\$766,483.98	\$142,250.00				
08	Local Revenue	-3.94%	(\$211,900.18)	\$5,383,210.67	\$5,171,310.49	\$1,104,310.49		\$3,750,000.00	\$317,000.00				
09	State Aid (without offsetting appropriation)	-3.40%	(\$75,121.35)	\$2,209,460.35	\$2,134,339.00	\$2,134,339.00							
08	Uniform Construction Code Fees	-32.47%	(\$144,269.25)	\$444,269.25	\$300,000.00	\$300,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	119.79%	\$88,103.79	\$73,546.21	\$161,650.00	\$161,650.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-25.05%	(\$47,483.72)	\$189,528.59	\$142,044.87	\$142,044.87							
08	Other Special Items	-58.72%	(\$50,509.63)	\$86,013.16	\$35,503.53	\$35,503.53							
15	Receipts from Delinquent Taxes	-25.15%	(\$184,798.20)	\$734,798.20	\$550,000.00	\$550,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.03%	(\$288,516.49)	\$14,211,516.49	\$13,923,000.00	\$13,923,000.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	1.80%	\$4,087.33	\$226,801.00	\$230,888.33		\$230,888.33						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.75%	(\$745,742.98)	\$27,142,115.05	\$26,396,372.07	\$21,189,749.76	\$230,888.33	\$4,516,483.98	\$459,250.00	\$0.00	\$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	Sewer Utility	Swim Pool Utility	Utility	Utility	Utility	Utility
20	8.50	7.00	-9.90%	(\$132,976.73)	\$1,342,924.25	\$1,209,947.52	\$1,209,947.52								
21	2.50	1.00	-6.96%	(\$12,438.40)	\$178,783.04	\$166,344.64	\$166,344.64								
22	2.00	3.00	2.24%	\$5,846.34	\$261,009.93	\$266,856.27	\$266,856.27								
23			4.81%	\$179,378.72	\$3,728,000.00	\$3,907,378.72	\$3,907,378.72								
25	47.00	19.00	1.88%	\$101,475.24	\$5,398,097.12	\$5,499,572.36	\$5,499,572.36								
26	24.00	4.00	0.01%	\$581.49	\$6,719,171.02	\$6,719,752.51	\$2,813,328.69			\$3,906,423.82					
27		3.00	-45.50%	(\$26,250.00)	\$57,690.00	\$31,440.00	\$31,440.00								
28		60.00	-0.39%	(\$2,190.00)	\$560,200.00	\$558,010.00	\$216,260.00				\$341,750.00				
29			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
30			-9.31%	(\$41,689.79)	\$447,933.99	\$406,244.20	\$12,000.00	\$163,355.87	\$230,888.33						
31			-0.17%	(\$1,000.00)	\$588,501.00	\$587,501.00	\$587,501.00								
32			#DIV/0!	\$0.00		\$0.00									
35			#DIV/0!	\$0.00		\$0.00									
36			-0.99%	(\$17,718.00)	\$1,781,250.00	\$1,763,532.00	\$1,692,422.84			\$58,609.16	\$12,500.00				
37			#DIV/0!	\$0.00		\$0.00									
42			2.02%	\$3,650.00	\$181,000.00	\$184,650.00	\$184,650.00								
43			-0.82%	(\$1,827.69)	\$221,686.12	\$219,858.43	\$219,858.43								
44	3.00	5.00	-7.05%	(\$133,453.57)	\$1,892,153.57	\$1,758,700.00	\$1,223,700.00			\$500,000.00	\$35,000.00				
45			0.12%	\$1,924.50	\$1,669,709.92	\$1,671,634.42	\$1,550,183.42			\$51,451.00	\$70,000.00				
46			18.54%	\$40,653.57	\$219,296.43	\$259,950.00	\$259,950.00								
48			#DIV/0!	\$0.00		\$0.00									
50			2.17%	\$25,000.00	\$1,150,000.00	\$1,175,000.00	\$1,175,000.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	87.00	102.00	-0.04%	(\$11,034.32)	\$26,407,406.39	\$26,396,372.07	\$21,026,393.89	\$163,355.87	\$230,888.33	\$4,516,483.98	\$459,250.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 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	143	\$12,420,100.00	0.54%	15A Public Schools	10	\$56,029,200.00	27.67%
2 Residential	6,273	\$1,865,573,000.00	80.75%	15B Other Schools	2	\$7,688,200.00	3.80%
3A/3B Farm	2	\$26,400.00	0.00%	15C Public Property	177	\$96,889,800.00	47.84%
4A Commercial	371	\$402,739,300.00	17.43%	15D Church and Charities	7	\$6,697,800.00	3.31%
4B Industrial	6	\$27,927,800.00	1.21%	15E Cemeteries & Graveyards	3	\$4,523,100.00	2.23%
4C Apartments			0.00%	15F Other Exempt	42	\$30,695,800.00	15.16%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,614,771.00	0.07%				
Total	6,796	\$2,310,301,371.00	100.00%	Total	241	\$202,523,900.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$2,310,301,371.00			
Total # of property tax appeals filed in 2015				County Tax Board		132.00	
				State Tax Court		19.00	
Number of 2015 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				23.00			
Amount paid out by municipality for tax appeals in 2015				\$26,744.72			
				Percentage of Exempt vs. Non-Exempt Properties			
				8.77%			

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

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

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
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
Middle Rd. Village	Aff. Housing	\$161,785.05	\$17,695,400.00	\$465,035.11															
Bohony Towers Housing LLC	Aff. Housing	\$135,952.00	\$12,904,100.00	\$339,119.75															
Total Long Term Exemptions - Column Total		297,737.05	\$30,599,500.00	\$804,154.86	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																		

**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		5.00	25,760.86	\$23,930.20	\$0.00	\$0.00	\$0.00	\$1,830.66
Supervisory Staff (Department Heads & Managers)	8.00	1.00	1,194,402.46	\$832,675.67	\$0.00	\$99,938.63	\$198,088.47	\$63,699.69
Police Officers (Including Superior Officers)	41.00		6,302,847.64	\$3,896,736.43	\$326,000.00	\$1,000,292.24	\$756,779.63	\$323,039.34
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	41.00		3,263,714.64	\$1,749,290.83	\$214,600.00	\$217,961.64	\$931,624.52	\$150,237.65
All Other Non-Union Employees not listed above	4.00	90.00	837,193.36	\$724,198.75	\$0.00	\$28,581.29	\$29,012.12	\$55,401.20
Totals	94.00	96.00	11,623,918.96	\$7,226,831.88	\$540,600.00	\$1,346,773.80	\$1,915,504.74	\$594,208.54

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

YES

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	26.00	\$16,121.88	\$419,168.88	33.00	\$11,640.00	\$384,120.00
Parent & Child	3.00	\$23,892.12	\$71,676.36	4.00	\$18,000.00	\$72,000.00
Employee & Spouse (or Partner)	8.00	\$35,931.48	\$287,451.84	9.00	\$27,600.00	\$248,400.00
Family	37.00	\$41,658.24	\$1,541,354.88	34.00	\$30,600.00	\$1,040,400.00
Employee Cost Sharing Contribution (enter as negative -)			(\$553,161.71)			(\$340,438.28)
Subtotal	74.00		\$1,766,490.25	80.00		\$1,404,481.72
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	13	\$16,121.88	\$209,584.44	33	\$7,500.00	\$247,500.00
Parent & Child	1	\$23,892.12	\$23,892.12	1	\$18,000.00	\$18,000.00
Employee & Spouse (or Partner)	8	\$35,931.48	\$287,451.84	7	\$27,600.00	\$193,200.00
Family	12	\$41,658.24	\$499,898.88	11	\$31,800.00	\$349,800.00
Employee Cost Sharing Contribution (enter as negative -)			(\$125,000.00)			(\$122,041.58)
Subtotal	34.00		\$895,827.28	52.00		\$686,458.42
GRAND TOTAL	108.00		\$2,662,317.53	132.00		\$2,090,940.14

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	2017	2018	All Additional Future
		Deductions			Budget	Budget	Budget	Years' Budgets
Local School Debt	\$5,780,000.00	\$5,780,000.00	\$0.00	Utility Fund - Principal	\$118,500.00	\$0.00	\$0.00	\$0.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$2,951.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$806,896.00			
Sewer	\$49,000.00	\$49,000.00	\$0.00	Bond Anticipation Notes - Interest	\$40,000.00			
Swim Pool	\$69,500.00	\$69,500.00	\$0.00	Bonds - Principal	\$415,000.00	\$390,000.00	\$390,000.00	\$3,900,000.00
0			\$0.00	Bonds - Interest	\$223,275.00	\$206,212.50	\$189,150.00	\$951,600.00
0			\$0.00	Loans & Other Debt - Principal	\$12,536.81	\$12,788.79	\$13,045.85	\$74,777.77
0			\$0.00	Loans & Other Debt - Interest	\$2,200.61	\$1,948.63	\$1,691.57	\$4,692.36
0			\$0.00	Total	\$1,621,359.42	\$610,949.92	\$593,887.42	\$4,931,070.13
Municipal Purposes				Total Principal	\$1,352,932.81	\$402,788.79	\$403,045.85	\$3,974,777.77
Debt Authorized	\$5,652,016.56	\$4,600,503.53	\$1,051,513.03	Total Interest	\$268,426.61	\$208,161.13	\$190,841.57	\$956,292.36
Notes Outstanding	\$4,407,633.00		\$4,407,633.00	% of Total Current Year Budget	6.14%			
Bonds Outstanding	\$5,070,000.00		\$5,070,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$166,149.22	\$53,000.00	\$113,149.22	Total Guarantees - Governmental	\$53,000.00	\$0.00	\$0.00	\$0.00
Total (Current Year)	\$21,194,298.78	\$10,552,003.53	\$10,642,295.25	Total Guarantees - Other				
Population (2010 census)	<u>21,378</u>			Total Capital/Equipment Leases	\$50,275.00	\$50,295.00		
Per Capita Gross Debt	<u>\$991.41</u>			Total Other				
Per Capita Net Debt	<u>\$497.82</u>			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		<u>\$2,297,533,832.00</u>		Rating	Aa2			
Net Debt as % of 3 Year Avg Property Valuation		<u>0.46%</u>		Year of Last Rating	2016			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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