State of New Jersey
Local Government Services

Year: 2016 Municipal User Friendly Budget

MUNICIPALITY: 1339 Hazlet Township - County of Monmouth — Introduced

Municode: 1339 **Filename:** 1339_fbi_2016.xlsm

Website: hazlettwp.org

Phone Number: 732-264-1700

Mailing Address: 1766 Union Ave.

Email the UFB if not using Outlook

Municipality: Hazlet **State:** NJ **Zip:** 07724

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Scott		Aagre	12/31/2016	saagre@hazlettwp.org

Chief Administrative Officer

Dennis		Pino		dpino@hazlettwp.org

Chief Financial Officer

Thomas	J.	O'Hara		tohara@hazlettwp.org

Municipal Clerk

Evelyn		Grandi		egrandi@hazlettwp.org

Registered Municipal Accountant

Robert		Allison		ballison@hfacpas.com

Governing Body Members

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

Date Acknowledged:

Acknowledged by:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 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	0.615	$13,923,000.00	23.39%	$1,828.99
Municipal Library			0.00%	$0.00
Municipal Open Space	0.010	$226,674.40	0.38%	$29.74
Fire Districts (avg. rate/total levies)	0.078	$1,759,690.00	2.96%	$231.97
Other Special Districts (total levies)			0.00%	$0.00
Local School District	1.606	$36,383,788.00	61.12%	$4,776.20
Regional School District			0.00%	$0.00
County Purposes	0.280	$6,339,562.19	10.65%	$832.71
County Library	0.018	$417,921.49	0.70%	$53.53
County Board of Health	0.006	$125,493.62	0.21%	$17.84
County Open Space	0.015	$349,367.18	0.59%	$44.61
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2015 Budget)	2.628	$59,525,496.88	100.00%	$7,815.59

Total Taxable Valuation as of	October 1, 2015	$2,310,301,371.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		$297,397.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.615	0.603	-1.95%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$13,923,000.00	$13,923,000.00	0.00%	$0.00

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$1,828.99	$1,793.30	-1.95%	($35.69)

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	$13,923,000.00
Municipal Library		
Municipal Open Space	ESTIMATED	$230,888.33
Fire Districts (total levies)	ACTUAL	$1,822,065.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	$37,475,301.64
Regional School District		
County Purposes	ESTIMATED	$6,339,562.19
County Library	ESTIMATED	$417,921.49
County Board of Health	ESTIMATED	$125,493.62
County Open Space	ESTIMATED	$349,367.18
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$60,683,599.45

Revenue Anticipated, Excluding Tax Levy	7,266,749.76
Budget Appropriations, before Reserve for Uncollected Taxes	20,014,749.76
Total Non-Municipal Tax Levy	$46,760,599.45
Amount to be Raised by Taxes - Before RUT	$59,508,599.45
Reserve for Uncollected Taxes (RUT)	$1,177,306.58
Total Amount to be Raised by Taxes	$60,685,906.03
% of Tax Collections used to Calculate RUT	98.06%
If % used exceeds the actual collection % then reference the statutory exception used	

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	58,678,535.79
Total Tax Levy, CY 2015	59,579,627.09
% of Taxes Collected, CY 2015	98.49%
Delinquent Taxes - December 31, 2015	$901,091.30

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 Positions Full-Time	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	General Government	8.50	7.00	-9.90%	($132,976.73)	$1,342,924.25	$1,209,947.52	$1,209,947.52								
21	Land-Use Administration	2.50	1.00	-6.96%	($12,438.40)	$178,783.04	$166,344.64	$166,344.64								
22	Uniform Construction Code	2.00	3.00	2.24%	$5,846.34	$261,009.93	$266,856.27	$266,856.27								
23	Insurance			4.81%	$179,378.72	$3,728,000.00	$3,907,378.72	$3,907,378.72								
25	Public Safety	47.00	19.00	1.88%	$101,475.24	$5,398,097.12	$5,499,572.36	$5,499,572.36								
26	Public Works	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	Health and Human Services		3.00	-45.50%	($26,250.00)	$57,690.00	$31,440.00	$31,440.00								
28	Parks and Recreation		60.00	-0.39%	($2,190.00)	$560,200.00	$558,010.00	$216,260.00				$341,750.00				
29	Education (including Library)			0.00%	$0.00	$10,000.00	$10,000.00	$10,000.00								
30	Unclassified			-9.31%	($41,689.79)	$447,933.99	$406,244.20	$12,000.00	$163,355.87	$230,888.33						
31	Utilities and Bulk Purchases			-0.17%	($1,000.00)	$588,501.00	$587,501.00	$587,501.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	$0.00		$0.00									
35	Contingency			#DIV/0!	$0.00		$0.00									
36	Statutory Expenditures			-0.99%	($17,718.00)	$1,781,250.00	$1,763,532.00	$1,692,422.84			$58,609.16	$12,500.00				
37	Judgements			#DIV/0!	$0.00		$0.00									
42	Shared Services			2.02%	$3,650.00	$181,000.00	$184,650.00	$184,650.00								
43	Court and Public Defender	3.00	5.00	-0.82%	($1,827.69)	$221,686.12	$219,858.43	$219,858.43								
44	Capital			-7.05%	($133,453.57)	$1,892,153.57	$1,758,700.00	$1,223,700.00			$500,000.00	$35,000.00				
45	Debt			0.12%	$1,924.50	$1,669,709.92	$1,671,634.42	$1,550,183.42			$51,451.00	$70,000.00				
46	Deferred Charges			18.54%	$40,653.57	$219,296.43	$259,950.00	$259,950.00								
48	Debt - Type 1 School District			#DIV/0!	$0.00		$0.00									
50	Reserve for Uncollected Taxes			2.17%	$25,000.00	$1,150,000.00	$1,175,000.00	$1,175,000.00								
55	Surplus General Budget			#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

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	**Line Item.** Put "X" in cell to the left that corresponds to the type of imbalance.	**Amount**	**Comment/Explanation**
X				Surplus Anticipated	$2,838,901.87	The Township may not be able to replenish surplus to support this level of funding in the future.
X				Reserve for Payment of Debt Service	$503.53	Non-recurring revenue.
X				Reserve for Recycling	$35,000.00	Amounts generated from sale of recyclable goods has been steadily decreasing.
	X			Streets and Roads - Other Expenses	$50,000.00	Lower fuel prices at budget time resulted in a reduction in this line item...subject to maket conditions.
		X		Various Salaries and Wages	unknown	White Collar union contract expires 12/31/16...future increases unknown.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	143	$12,420,100.00	0.54%
2	Residential	6,273	$1,865,573,000.00	80.75%
3A/3B	Farm	2	$26,400.00	0.00%
4A	Commercial	371	$402,739,300.00	17.43%
4B	Industrial	6	$27,927,800.00	1.21%
4C	Apartments			0.00%
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%

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

Property Tax Assessments - Exempt Properties (October 1, 2015 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	10	$56,029,200.00	27.67%
15B	Other Schools	2	$7,688,200.00	3.80%
15C	Public Property	177	$96,889,800.00	47.84%
15D	Church and Charities	7	$6,697,800.00	3.31%
15E	Cemeteries & Graveyards	3	$4,523,100.00	2.23%
15F	Other Exempt	42	$30,695,800.00	15.16%
	Total	241	$202,523,900.00	100.00%

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

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
Bethany 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
Mark "X" if Grand Total	X			

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
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

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
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

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
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Total Long Term Exemptions - GRAND TOTAL		$297,737.05	$30,599,500.00	$804,154.86

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
ACCUMULATED ABSENCE LIABILITY

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items) Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA Local 189	2388.00	$920,561.34	x		
CWA Local 1032	675.00	$127,319.84	x		
Teamsters Local 641	302.00	$60,439.50	x		
Deputy Police Chief	128.00	$76,047.12			x
Administrator	124.00	$74,144.91		x	
Police Chief	117.00	$72,441.74			x
Public Works Superintendent	103.00	$43,485.75		x	
Zoning Officer	101.00	$29,675.53		x	
Chief Financial Officer	54.00	$28,830.29		x	
Municipal Clerk	21.00	$5,624.65		x	
Tax Assessor	23.00	$5,208.71		x	
Recreation Director	20.00	$3,284.40		x	
Other Non-Union Employees	647.00	$138,952.30		x	
Totals	4703.00	$1,586,016.08			
Total Funds Reserved as of end of 2015		$110,001.00			
Total Funds Appropriated in 2016		$1.00			

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

	Gross Debt	Deductions	Net Debt
Local School Debt	$5,780,000.00	$5,780,000.00	$0.00
Regional School Debt			$0.00
Utility Fund Debt			
Sewer	$49,000.00	$49,000.00	$0.00
Swim Pool	$69,500.00	$69,500.00	$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
Municipal Purposes			
Debt Authorized	$5,652,016.56	$4,600,503.53	$1,051,513.03
Notes Outstanding	$4,407,633.00		$4,407,633.00
Bonds Outstanding	$5,070,000.00		$5,070,000.00
Loans and Other Debt	$166,149.22	$53,000.00	$113,149.22
Total (Current Year)	$21,194,298.78	$10,552,003.53	$10,642,295.25

Population (2010 census)	21,378
Per Capita Gross Debt	$991.41
Per Capita Net Debt	$497.82
3 Yr. Average Property Valuation	$2,297,533,832.00
Net Debt as % of 3 Year Avg Property Valuation	0.46%

	Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
Utility Fund - Principal	$118,500.00	$0.00	$0.00	$0.00
Utility Fund - Interest	$2,951.00	$0.00	$0.00	$0.00
Bond Anticipation Notes - Principal	$806,896.00			
Bond Anticipation Notes - Interest	$40,000.00			
Bonds - Principal	$415,000.00	$390,000.00	$390,000.00	$3,900,000.00
Bonds - Interest	$223,275.00	$206,212.50	$189,150.00	$951,600.00
Loans & Other Debt - Principal	$12,536.81	$12,788.79	$13,045.85	$74,777.77
Loans & Other Debt - Interest	$2,200.61	$1,948.63	$1,691.57	$4,692.36
Total	$1,621,359.42	$610,949.92	$593,887.42	$4,931,070.13
Total Principal	$1,352,932.81	$402,788.79	$403,045.85	$3,974,777.77
Total Interest	$268,426.61	$208,161.13	$190,841.57	$956,292.36
% of Total Current Year Budget	6.14%			

Description	Debt Not Listed Above			
Total Guarantees - Governmental	$53,000.00	$0.00	$0.00	$0.00
Total Guarantees - Other				
Total Capital/Equipment Leases	$50,275.00	$50,295.00		
Total Other				

Bond Rating	Moody's	Standard & Poors	Fitch
Rating	Aa2		
Year of Last Rating	2016		

Mark "X" if Municipality has no bond rating

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Aberdeen Township	Handicapped Recreation	ongoing			$23,000.00
Providing	Matawan Borough	Municipal Court		1/1/2015	12/31/2020	$166,650.00

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

Hazlet Township Fire District No. 1
Bayshore Regional Sewerage Authority

USER FRIENDLY BUDGET SECTION - Notes

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