



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1339\_fba\_2020.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
Michael		Glackin	12/31/2022	mglackin@hazletwp.org

**Chief Administrative Officer**

Dennis		Pino		dpino@hazletwp.org
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**Chief Financial Officer**

Marie	M.	Pardo		<a href="mailto:mpardo@hazletwp.org">mpardo@hazletwp.org</a>
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**Municipal Clerk**

Evelyn	A.	Grandi		egrandi@hazletwp.org
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**Registered Municipal Accountant**

Robert	W.	Allison		rallison@hfacpas.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Tara		Corcoran-Clerk	12/31/2021	tclark@hazletwp.org
Scott		Aagre	12/31/2022	saagre@hazletwp.org
James		McKay	12/31/2021	jmckay@hazletwp.org
Mike		Sachs	12/31/2020	jsachs@hazletwp.org



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2019 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	0.566	\$14,264,537.00	21.60%	\$1,918.28
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$244,008.00	0.37%	\$33.89
Fire Districts (avg. rate/total levies)	0.080	\$2,005,040.00	3.04%	\$271.13
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.667	\$41,989,981.00	63.58%	\$5,649.76
Regional School District			0.00%	\$0.00
County Purposes	0.025	\$6,244,647.87	9.46%	\$84.05
County Library	0.018	\$446,711.69	0.68%	\$61.01
County Board of Health	0.005	\$125,759.08	0.19%	\$16.95
County Open Space	0.029	\$720,641.56	1.09%	\$98.29
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2019 Budget)</b>	<b>2.400</b>	<b>\$66,041,326.20</b>	<b>100.00%</b>	<b>\$8,133.35</b>

Total Taxable Valuation as of	October 1, 2019	<u>\$2,518,958,317.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$338,918.00</u>

#### Prior Year to Current Year Comparison

##### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.566	0.056	-90.07%

##### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$14,264,537.00	\$14,733,827.96	3.29%	\$469,290.96

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,918.28	\$190.47	-90.07%	(\$1,727.80)

### Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$14,733,827.96
Municipal Library		\$0.00
Municipal Open Space	ESTIMATED	\$244,008.00
Fire Districts (total levies)	ACTUAL	\$2,045,140.80
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$42,829,780.62
Regional School District		
County Purposes	ESTIMATED	\$6,369,540.83
County Library	ESTIMATED	\$455,645.92
County Board of Health	ESTIMATED	\$128,274.26
County Open Space	ESTIMATED	\$735,054.39
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$67,541,272.78

Revenue Anticipated, Excluding Tax Levy	<u>6,563,330.62</u>
Budget Appropriations, before Reserve for Uncollected Taxes	<u>20,037,158.58</u>
Total Non-Municipal Tax Levy	<u>\$52,807,444.82</u>
Amount to be Raised by Taxes - Before RUT	<u>\$66,281,272.78</u>
Reserve for Uncollected Taxes (RUT)	<u>\$1,263,079.39</u>
Total Amount to be Raised by Taxes	<u>\$67,544,352.17</u>

% of Tax Collections used to Calculate RUT 98.13%

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

#### Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	<u>65,393,177.17</u>
Total Tax Levy, CY 2019	<u>66,073,752.52</u>
% of Taxes Collected, CY 2019	<u>98.97%</u>
Delinquent Taxes - December 31, 2019	<u>\$724,462.72</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	Utility	Utility	Utility	Utility	Utility	Utility
								Sewer	Swim Club				
08	Surplus	7.30%	\$178,803.08	\$2,450,000.00	\$2,628,803.08	\$1,208,601.00		\$1,239,712.08	\$180,490.00				
08	Local Revenue	352.61%	\$3,712,149.63	\$1,052,777.11	\$4,764,926.74	\$896,000.00		\$3,500,000.00	\$368,926.74				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,884,339.00	\$1,884,339.00	\$1,884,339.00							
08	Uniform Construction Code Fees	-26.60%	(\$126,828.52)	\$476,828.52	\$350,000.00	\$350,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$213,000.00		\$213,000.00	\$213,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-19.14%	(\$16,392.64)	\$85,659.81	\$69,267.17	\$69,267.17							
08	Other Special Items	372.20%	\$1,222,319.23	\$328,405.22	\$1,550,724.45	\$1,550,724.45							
15	Receipts from Delinquent Taxes	-42.86%	(\$300,081.93)	\$700,081.93	\$400,000.00	\$400,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	1.96%	\$288,289.25	\$14,689,546.71	\$14,977,835.96	\$14,733,827.96	\$244,008.00						
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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								
	<b>Total</b>	<b>23.87%</b>	<b>\$5,171,258.10</b>	<b>\$21,667,638.30</b>	<b>\$26,838,896.40</b>	<b>\$21,305,759.58</b>	<b>\$244,008.00</b>	<b>\$4,739,712.08</b>	<b>\$549,416.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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 Club Utility	Utility	Utility	Utility	Utility	
20	General Government	13.50	6.00	393.77%	\$5,518,149.83	\$1,401,360.00	\$6,919,509.83	\$1,760,626.00	\$55,923.75	\$244,008.00	\$4,379,112.08	\$479,840.00				
21	Land-Use Administration	2.50	1.00	41.65%	\$82,846.00	\$198,911.00	\$281,757.00	\$281,757.00								
22	Uniform Construction Code	2.00	3.00	-2.18%	(\$7,165.00)	\$328,665.00	\$321,500.00	\$321,500.00								
23	Insurance			-14.60%	(\$526,366.25)	\$3,606,100.00	\$3,079,733.75	\$3,079,733.75								
25	Public Safety	47.00	19.00	6.59%	\$377,149.33	\$5,725,131.00	\$6,102,280.33	\$6,085,783.17	\$16,497.16							
26	Public Works	24.00	4.00	3.88%	\$109,535.01	\$2,820,347.00	\$2,929,882.01	\$2,913,250.00	\$16,632.01							
27	Health and Human Services		3.00	-1.06%	(\$600.00)	\$56,550.00	\$55,950.00	\$55,950.00								
28	Parks and Recreation		60.00	14.31%	\$37,697.00	\$263,403.00	\$301,100.00	\$301,100.00								
29	Education (including Library)			0.00%	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00								
30	Unclassified			577.69%	\$217,851.92	\$37,711.00	\$255,562.92	\$255,562.92								
31	Utilities and Bulk Purchases			-4.84%	(\$30,000.00)	\$619,500.00	\$589,500.00	\$589,500.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			2.38%	\$52,400.00	\$2,202,836.00	\$2,255,236.00	\$2,179,636.00		\$60,600.00	\$15,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			31.76%	\$44,830.00	\$141,146.00	\$185,976.00	\$185,976.00								
43	Court and Public Defender	3.00	5.00	1.03%	\$3,447.00	\$334,353.00	\$337,800.00	\$337,800.00								
44	Capital			4.33%	\$22,837.00	\$527,163.00	\$550,000.00	\$200,000.00		\$300,000.00	\$50,000.00					
45	Debt			-4.51%	(\$65,399.00)	\$1,450,137.00	\$1,384,738.00	\$1,384,738.00								
46	Deferred Charges			-52.71%	(\$111,933.52)	\$212,357.00	\$100,423.48	\$95,846.74			\$4,576.74					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			16.67%	\$180,000.00	\$1,080,000.00	\$1,260,000.00	\$1,260,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>92.00</b>	<b>101.00</b>	<b>28.09%</b>	<b>\$5,905,279.32</b>	<b>\$21,022,670.00</b>	<b>\$26,927,949.32</b>	<b>\$21,305,759.58</b>	<b>\$89,052.92</b>	<b>\$244,008.00</b>	<b>\$4,739,712.08</b>	<b>\$549,416.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	195	\$20,075,400.00	0.77%	15A Public Schools	10	\$57,007,400.00	26.59%	
2 Residential	6,333	\$2,146,366,700.00	81.88%	15B Other Schools	2	\$7,854,600.00	3.66%	
3A/3B Farm	2	\$26,400.00	0.00%	15C Public Property	180	\$104,841,700.00	48.91%	
4A Commercial	375	\$424,678,800.00	16.20%	15D Church and Charities	7	\$6,917,300.00	3.23%	
4B Industrial	6	\$28,512,100.00	1.09%	15E Cemeteries & Graveyards	3	\$4,862,600.00	2.27%	
4C Apartments			0.00%	15F Other Exempt	45	\$32,884,300.00	15.34%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$1,700,659.00	0.06%					
<b>Total</b>	<b>6,912</b>	<b>\$2,621,360,059.00</b>	<b>100.00%</b>	<b>Total</b>	<b>247</b>	<b>\$214,367,900.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value				100.00%	Percentage of Exempt vs. Non-Exempt Properties			8.18%
Equalized Valuation, Taxable Properties				\$2,621,360,059.00				
Total # of property tax appeals filed in 2019					County Tax Board			69.00
					State Tax Court			14.00
Number of 2019 County Tax Board decisions appealed to Tax Court								1.00
Number of pending property tax appeals in State Tax Court								17.00
Amount paid out by municipality for tax appeals in 2019								

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**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	25,254.69	\$23,460.00				\$1,794.69
Supervisory Staff (Department Heads & Managers)	10.00		1,068,023.53	\$857,430.13		\$65,000.00	\$80,000.00	\$65,593.40
Police Officers (Including Superior Officers)	41.00		6,781,032.13	\$5,096,328.79	\$175,000.00	\$1,177,305.00		\$332,398.34
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	30.00		2,795,043.11	\$1,986,042.68	\$104,778.14	\$237,331.00	\$306,943.50	\$159,947.79
All Other Non-Union Employees not listed above	13.00	90.00	800,641.04	\$610,375.26		\$60,000.00	\$80,000.00	\$50,265.78
<b>Totals</b>	<b>94.00</b>	<b>95.00</b>	<b>11,469,994.50</b>	<b>\$8,573,636.86</b>	<b>\$279,778.14</b>	<b>\$1,539,636.00</b>	<b>\$466,943.50</b>	<b>\$610,000.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	44.00	\$5,648.99	\$248,555.56	24.00	\$12,017.53	\$288,420.72
Parent & Child	8.00	\$10,493.28	\$83,946.24	5.00	\$21,633.96	\$108,169.80
Employee & Spouse (or Partner)	14.00	\$11,724.36	\$164,141.04	10.00	\$24,075.26	\$240,752.60
Family	66.00	\$16,335.73	\$1,078,158.18	34.00	\$33,720.00	\$1,146,480.00
Employee Cost Sharing Contribution (enter as negative - )			(\$320,000.00)			(\$424,000.00)
<b>Subtotal</b>	<b>132.00</b>		<b>\$1,254,801.02</b>	<b>73.00</b>		<b>\$1,359,823.12</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	52	\$3,963.95	\$206,125.40	25	\$12,065.00	\$301,625.00
Parent & Child	6	\$3,939.68	\$23,638.08	1	\$35,557.32	\$35,557.32
Employee & Spouse (or Partner)	20	\$10,994.88	\$219,897.60	10	\$24,172.08	\$241,720.80
Family	53	\$9,439.56	\$500,296.68	17	\$39,145.44	\$665,472.48
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>131.00</b>		<b>\$949,957.76</b>	<b>53.00</b>		<b>\$1,244,375.60</b>
<b>GRAND TOTAL</b>	<b>263.00</b>		<b>\$2,204,758.78</b>	<b>126.00</b>		<b>\$2,604,198.72</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA LOCAL 189	25118.76	\$1,411,093.85	X		
TEAMSTER LOCAL 641	4098.24	\$123,151.18	X		
CWA LOCAL 1032	6467.29	\$178,626.53	X		
NON-UNION EMPLOYEES	7528.93	\$313,673.41		X	X
<b>Totals</b>	43213.22	\$2,026,544.97			
<b>Total Funds Reserved as of end of 2019</b>		\$1.00			
<b>Total Funds Appropriated in 2020</b>		\$131,510.00			

UFB-9 Accumulated Absence Liability

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$42,964,000.00	\$42,964,000.00				
Regional School Debt						
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized		\$0.00				
Notes Outstanding	\$16,717,156.69	\$16,717,156.69				
Bonds Outstanding		\$0.00				
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	<b>\$59,681,156.69</b>	<b>\$42,964,000.00</b>	<b>\$1,384,738.00</b>	<b>\$500,000.00</b>	<b>\$488,000.00</b>	<b>\$0.00</b>
Population (2010 census)	21,378					
Per Capita Gross Debt	\$2,791.71					
Per Capita Net Debt	\$781.98					
3 Yr. Average Property Valuation		\$2,587,588,051.33				
Net Debt as % of 3 Year Avg Property Valuation		0.65%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$800,000.00			
Bond Anticipation Notes - Interest			\$50,000.00			
Bonds - Principal			\$385,000.00	\$370,000.00	\$360,000.00	
Bonds - Interest			\$135,000.00	\$130,000.00	\$128,000.00	
Loans & Other Debt - Principal			\$14,738.00	\$0.00	\$0.00	
Loans & Other Debt - Interest						
<b>Total</b>			<b>\$1,384,738.00</b>	<b>\$500,000.00</b>	<b>\$488,000.00</b>	<b>\$0.00</b>
Total Principal			\$1,199,738.00	\$370,000.00	\$360,000.00	\$0.00
Total Interest			\$185,000.00	\$130,000.00	\$128,000.00	\$0.00
% of Total Current Year Budget			5.14%			
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 &amp; Poors</u>	<u>Fitch</u>			
Rating	Aa2					
Year of Last Rating	2020					
<b>Mark "X" if Municipality has no bond rating</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

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