



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John	W.	Smart		smart@haworthnj.org

Chief Administrative Officer

Ann	E.	Fay		fay@haworthnj.org
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Chief Financial Officer

Dawn	C.	Wheeler		wheeler@haworthnj.org
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Municipal Clerk

Ann	E.	Fay		fay@haworthnj.org
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Mary Anne		Groh	12/31/2015	groh@haworthnj.org
Glenn		Poosikian	12/31/2015	poosikian@haworthnj.org
Michael		Bain	12/31/2016	bain@haworthnj.org
Andrew		Rosenberg	12/31/2016	rosenberg@haworthnj.org
Anthony		Volpe	12/31/2017	volpe@haworthnj.org
Lawrence		Weiss	12/31/2017	weiss@haworthnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 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	0.675	\$5,357,746.00	24.54%	\$4,092.46	Municipal Purpose Tax	ACTUAL	\$5,447,888.00
Municipal Library	0.039	\$309,424.00	1.42%	\$236.45	Municipal Library	ACTUAL	\$316,477.00
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	1.074	\$8,519,532.00	39.02%	\$6,511.57	Local School District	ESTIMATED	\$8,689,923.00
Regional School District	0.691	\$5,485,461.00	25.12%	\$4,189.47	Regional School District	ESTIMATED	\$5,595,170.00
County Purposes	0.270	\$2,140,712.18	9.80%	\$1,636.99	County Purposes	ESTIMATED	\$2,215,308.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$23,182.86	0.11%	\$18.19	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	2.752	\$21,836,058.04	100.00%	\$16,685.13	Total ESTIMATED amount to be raised by taxes		\$22,264,766.00
Total Taxable Valuation as of October 1, 2014 <u>\$790,989,278.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,555,013.00</u>		
Current Year Average Residential Assessment <u>\$606,291.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>7,119,378.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$16,500,401.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$22,064,766.00</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$200,000.00</u>		
	0.675	0.689	2.07%		Total Amount to be Raised by Taxes <u>\$22,264,766.00</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.10%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$5,357,746.00	\$5,447,888.00	1.68%	\$90,142.00	<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 2014 <u>21,729,357.00</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2014 <u>21,923,622.00</u>		
	\$4,092.46	\$4,177.34	2.07%	\$84.88	% of Taxes Collected, CY 2014 <u>99.11%</u>		
					Delinquent Taxes - December 31, 2014 <u>\$189,643.00</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	Swim Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-41.89%	(\$171,576.00)	\$409,576.00	\$238,000.00	\$238,000.00		\$0.00					
08	Local Revenue	-6.43%	(\$21,753.00)	\$338,184.00	\$316,431.00	\$116,260.00		\$200,171.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$636,765.00	\$636,765.00	\$636,765.00							
08	Uniform Construction Code Fees	-2.82%	(\$1,393.00)	\$49,393.00	\$48,000.00	\$48,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	13.97%	\$1,410.00	\$10,090.00	\$11,500.00	\$11,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-24.51%	(\$12,749.00)	\$52,011.00	\$39,262.00	\$39,262.00							
08	Other Special Items	-3.95%	(\$12,182.00)	\$308,408.00	\$296,226.00	\$296,226.00							
15	Receipts from Delinquent Taxes	18.14%	\$25,947.00	\$143,053.00	\$169,000.00	\$169,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	0.09%	\$4,819.00	\$5,443,069.00	\$5,447,888.00	\$5,447,888.00							
07	Minimum Library Tax	2.28%	\$7,053.00	\$309,424.00	\$316,477.00	\$316,477.00							
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								
	Total	-2.34%	(\$180,424.00)	\$7,699,973.00	\$7,519,549.00	\$7,319,378.00	\$0.00	\$200,171.00	\$0.00	\$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	Swim Pool Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	3.99	9.50	-10.47%	(\$65,714.00)	\$627,929.00	\$562,215.00	\$562,215.00							
21	Land-Use Administration		0.66	-31.01%	(\$5,952.00)	\$19,192.00	\$13,240.00	\$13,240.00							
22	Uniform Construction Code		4.50	-12.01%	(\$8,248.00)	\$68,697.00	\$60,449.00	\$60,449.00							
23	Insurance			-1.23%	(\$7,639.00)	\$623,409.00	\$615,770.00	\$615,770.00							
25	Public Safety	13.00	10.00	-2.14%	(\$41,030.00)	\$1,914,347.00	\$1,873,317.00	\$1,862,108.00	\$11,209.00						
26	Public Works	11.00		3.59%	\$42,775.00	\$1,190,724.00	\$1,233,499.00	\$1,214,946.00	\$18,553.00						
27	Health and Human Services	0.01	1.34	0.77%	\$166.00	\$21,543.00	\$21,709.00	\$21,709.00							
28	Parks and Recreation		51.00	-2.96%	(\$6,852.00)	\$231,752.00	\$224,900.00	\$53,250.00	\$6,000.00	\$165,650.00					
29	Education (including Library)	3.00	5.00	-1.02%	(\$3,338.00)	\$327,338.00	\$324,000.00	\$324,000.00							
30	Unclassified			-50.00%	(\$1,500.00)	\$3,000.00	\$1,500.00	\$1,500.00							
31	Utilities and Bulk Purchases			3.08%	\$20,394.00	\$661,262.00	\$681,656.00	\$681,656.00							
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			0.80%	\$4,587.00	\$575,654.00	\$580,241.00	\$573,126.00		\$7,115.00					
37	Judgements			#DIV/0!	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00							
42	Shared Services		2.00	0.00%	\$0.00	\$15,000.00	\$15,000.00	\$11,500.00	\$3,500.00						
43	Court and Public Defender	1.00	2.00	1.67%	\$1,100.00	\$65,677.00	\$66,777.00	\$66,777.00							
44	Capital			-53.74%	(\$33,207.00)	\$61,787.00	\$28,580.00	\$19,080.00		\$9,500.00					
45	Debt			0.68%	\$6,763.00	\$991,555.00	\$998,318.00	\$980,413.00		\$17,905.00					
46	Deferred Charges			-69.84%	(\$13,607.00)	\$19,484.00	\$5,877.00	\$5,877.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	32.00	86.00	-1.36%	(\$103,302.00)	\$7,622,850.00	\$7,519,548.00	\$7,280,116.00	\$39,262.00	\$0.00	\$200,170.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 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	44	\$13,886,600.00	1.76%	15A Public Schools	1	\$8,180,700.00	11.12%
2 Residential	1,129	\$684,502,500.00	86.60%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	101	\$53,952,900.00	73.36%
4A Commercial	41	\$92,027,800.00	11.64%	15D Church and Charities	4	\$9,112,500.00	12.39%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	5	\$2,299,100.00	3.13%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,214	\$790,416,900.00	100.00%	Total	111	\$73,545,200.00	100.00%
Average Ratio (%), Assessed to True Value				83.59%			
Equalized Valuation, Taxable Properties				\$945,587,869.36			
Total # of property tax appeals filed in 2014				County Tax Board		16.00	
				State Tax Court		6.00	
Number of 2014 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				14.00			
Amount paid out by municipality for tax appeals in 2014				\$15,802.63			
				Percentage of Exempt vs. Non-Exempt Properties			
				8.38%			

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				
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
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	7.00	30,073.00	\$27,936.00	\$0.00	\$0.00	\$0.00	\$2,137.00
Supervisory Staff (Department Heads & Managers)	6.00	2.00	685,091.00	\$518,920.00	\$11,000.00	\$34,518.00	\$80,114.00	\$40,539.00
Police Officers (Including Superior Officers)	12.00	0.00	1,637,120.52	\$1,255,922.00	\$105,373.52	\$125,592.00	\$130,494.00	\$19,739.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	11.00	7.00	1,068,785.13	\$694,851.29	\$105,395.00	\$49,057.00	\$158,263.00	\$61,218.84
All Other Non-Union Employees not listed above	3.00	70.00	121,056.47	\$81,160.00	\$650.00	\$5,730.00	\$27,258.00	\$6,258.47
Totals	32.00	86.00	3,542,126.12	\$2,578,789.29	\$222,418.52	\$214,897.00	\$396,129.00	\$129,892.31

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
Active Employees - Health Benefits - Annual Cost			
Single Coverage	14.00	\$10,743.00	\$150,402.00
Parent & Child	3.00	\$17,989.48	\$53,968.44
Employee & Spouse (or Partner)	6.00	\$21,461.28	\$128,767.68
Family	6.00	\$28,865.82	\$173,194.92
Employee Cost Sharing Contribution (enter as negative -)			(\$110,202.00)
Subtotal	29.00	\$79,059.58	\$396,131.04
Elected Officials - Health Benefits - Annual Cost			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
Retirees - Health Benefits - Annual Cost			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
GRAND TOTAL	29.00	\$79,059.58	\$396,131.04

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)?

Yes

Is prescription drug coverage provided by the SHBP (Yes or No)?

Yes

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	\$2,612,000.00	\$2,612,000.00	\$0.00	Utility Fund - Principal	\$15,065.00	\$15,065.00	\$15,065.00	
Regional School Debt	\$1,474,178.00	\$1,474,178.00	\$0.00	Utility Fund - Interest	\$2,841.00	\$2,199.00	\$3,585.96	
Utility Fund Debt				Bond Anticipation Notes - Principal				
Swim Pool	\$388,726.00	\$388,726.00	\$0.00	Bond Anticipation Notes - Interest	\$11,000.00	\$9,868.00	\$21,967.00	
0			\$0.00	Bonds - Principal	\$755,000.00	\$760,000.00	\$765,000.00	\$3,297,000.00
0			\$0.00	Bonds - Interest	\$143,364.00	\$123,101.00	\$102,739.00	\$255,027.00
0			\$0.00	Loans & Other Debt - Principal	\$64,001.00	\$65,287.00	\$66,599.00	\$172,416.00
0			\$0.00	Loans & Other Debt - Interest	\$7,048.00	\$5,761.00	\$4,449.00	\$5,207.00
0			\$0.00					
0			\$0.00	Total	\$998,319.00	\$981,281.00	\$979,404.96	\$3,729,650.00
Municipal Purposes				Total Principal	\$834,066.00	\$840,352.00	\$846,664.00	\$3,469,416.00
Debt Authorized	\$516,359.00		\$516,359.00	Total Interest	\$164,253.00	\$140,929.00	\$132,740.96	\$260,234.00
Notes Outstanding	\$0.00		\$0.00	% of Total Current Year Budget	13.28%			
Bonds Outstanding	\$5,577,000.00		\$5,577,000.00					
Loans and Other Debt	\$368,303.00		\$368,303.00					
Total (Current Year)	\$10,936,566.00	\$4,474,904.00	\$6,461,662.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	<u>3,382</u>			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	<u>\$3,233.76</u>			Rating	Aa3	AA		
Per Capita Net Debt	<u>\$1,910.60</u>			Year of Last Rating	2011	2013		
3 Yr. Average Property Valuation		<u>\$954,688,654.00</u>						
Net Debt as % of 3 Year Avg Property Valuation		<u>0.68%</u>		Mark "X" if Municipality has no bond rating				

