



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0226_fba_2023.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Heather		Wasser		wasser@haworthnj.org

Chief Administrative Officer

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Chief Financial Officer

Ronald		Monaco		monaco@haworthnj.org
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Municipal Clerk

Jo Anna		Myung		jmyung@haworthnj.org
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Registered Municipal Accountant

Jeffrey	C.	Bliss		jbliss@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Alanna		Davis	12/31/2023	davis@haworthnj.org
Lisa		Dhamija	12/31/2023	dhamija@haworthnj.org
Howard		Lau	12/31/2023	lau@haworthnj.org
Dina		Siciliano	12/31/2023	siciliano@haworthnj.org
Glenn		Poosikian	12/31/2024	poosikian@haworthnj.org
Andrew		Rosenberg	12/31/2025	rosenberg@haworthnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2023 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	0.780	\$6,374,822.00	26.20%	\$5,007.60	Municipal Purpose Tax	ACTUAL	\$6,606,083.00
Municipal Library	0.040	\$326,860.00	1.34%	\$256.80	Municipal Library	ACTUAL	\$343,526.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	1.166	\$9,521,442.00	39.13%	\$7,485.72	Local School District	ESTIMATED	\$9,759,478.05
Regional School District	0.701	\$5,732,663.00	23.56%	\$4,500.42	Regional School District	ESTIMATED	\$5,933,306.21
County Purposes	0.280	\$2,285,649.79	9.39%	\$1,797.60	County Purposes	ESTIMATED	\$2,354,219.28
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.012	\$94,397.08	0.39%	\$77.04	County Open Space	ESTIMATED	\$97,228.99
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	2.979	\$24,335,833.87	100.00%	\$19,125.18	Total ESTIMATED amount to be raised by taxes		\$25,093,841.53
Total Taxable Valuation as of October 1, 2022 \$824,898,900.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 2,478,595.00		
Current Year Average Residential Assessment \$642,000.00					Budget Appropriations, before Reserve for Uncollected Taxes 9,178,204.00		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$18,144,232.53		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$24,843,841.53		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$250,000.00		
0.780	0.801	2.69%			Total Amount to be Raised by Taxes \$25,093,841.53		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT 99.00%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used 		
\$6,374,822.00	\$6,606,083.00	3.63%	\$231,261.00		<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 2022 24,295,444.00		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2022 24,460,227.00		
\$5,007.60	\$5,142.42	2.69%	\$134.82		% of Taxes Collected, CY 2022 99.33%		
					Delinquent Taxes - December 31, 2022 \$160,193.00		

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	Swim Pool Utility
08	Surplus	27.27%	\$150,000.00	\$550,000.00	\$700,000.00	\$700,000.00	
08	Local Revenue	-3.43%	(\$10,069.00)	\$293,906.00	\$283,837.00	\$101,314.00	\$182,523.00
09	State Aid (without offsetting appropriation)	5.73%	\$36,479.00	\$636,765.00	\$673,244.00	\$673,244.00	
08	Uniform Construction Code Fees	-7.59%	(\$21,345.00)	\$281,345.00	\$260,000.00	\$260,000.00	
	<i>Special Revenue Items w/ Prior Written Consent</i>						
11	Shared Services Agreements	31.42%	\$5,379.00	\$17,121.00	\$22,500.00	\$22,500.00	
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00		
10	Public and Private Revenue	-55.81%	(\$59,078.00)	\$105,860.00	\$46,782.00	\$46,782.00	
08	Other Special Items	-4.53%	(\$25,130.00)	\$554,885.00	\$529,755.00	\$529,755.00	
15	Receipts from Delinquent Taxes	16.47%	\$20,501.00	\$124,499.00	\$145,000.00	\$145,000.00	
	<i>Amount to be raised by taxation</i>						
07	Local Tax for Municipal Purposes	-3.90%	(\$268,136.00)	\$6,874,219.00	\$6,606,083.00	\$6,606,083.00	
07	Minimum Library Tax	#DIV/0!	\$343,526.00		\$343,526.00	\$343,526.00	
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00		
56	Arts and Cultural 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!	\$20,000.00		\$20,000.00		\$20,000.00
	Total	2.04%	\$192,127.00	\$9,438,600.00	\$9,630,727.00	\$9,428,204.00	\$202,523.00

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	Swim Pool Utility	
	Full-Time	Part-Time								
20	General Government	3.00	10.00	4.38%	\$29,252.00	\$667,335.00	\$696,587.00			
21	Land-Use Administration		0.50	82.46%	\$9,355.00	\$11,345.00	\$20,700.00			
22	Uniform Construction Code	1.00	3.00	18.61%	\$23,400.00	\$125,750.00	\$149,150.00			
23	Insurance			17.97%	\$105,754.00	\$588,650.00	\$694,404.00			
25	Public Safety	14.00	11.00	3.63%	\$82,552.00	\$2,276,294.00	\$2,358,846.00	\$2,348,106.00	\$10,740.00	
26	Public Works	10.00	1.00	-11.54%	(\$205,275.00)	\$1,778,513.00	\$1,573,238.00	\$1,559,115.00	\$14,123.00	
27	Health and Human Services		0.50	22.78%	\$8,553.00	\$37,541.00	\$46,094.00			
28	Parks and Recreation		26.00	33.75%	\$24,400.00	\$72,300.00	\$96,700.00			
29	Education (including Library)	1.00	9.00	3.67%	\$12,166.00	\$331,360.00	\$343,526.00			
30	Unclassified			#DIV/0!	\$0.00	\$0.00				
31	Utilities and Bulk Purchases	3.00	40.00	-5.48%	(\$24,265.00)	\$442,500.00	\$418,235.00	\$253,500.00	\$164,735.00	
32	Landfill / Solid Waste Disposal			-6.33%	(\$45,093.00)	\$712,900.00	\$667,807.00			
35	Contingency			#DIV/0!	\$0.00	\$0.00				
36	Statutory Expenditures			11.22%	\$93,292.00	\$831,152.00	\$924,444.00	\$917,444.00	\$7,000.00	
37	Judgements			#DIV/0!	\$0.00	\$0.00				
42	Shared Services		4.00	28.57%	\$5,000.00	\$17,500.00	\$22,500.00	\$22,500.00		
43	Court and Public Defender	1.00	3.00	2.07%	\$1,853.00	\$89,313.00	\$91,166.00	\$90,850.00	\$316.00	
44	Capital			-15.38%	(\$10,000.00)	\$65,000.00	\$55,000.00	\$55,000.00		
45	Debt			10.59%	\$107,949.00	\$1,019,381.00	\$1,127,330.00	\$1,096,542.00	\$30,788.00	
46	Deferred Charges			195.00%	\$62,797.00	\$32,203.00	\$95,000.00	\$95,000.00		
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00				
50	Reserve for Uncollected Taxes			11.11%	\$25,000.00	\$225,000.00	\$250,000.00	\$250,000.00		
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00				
Total		33.00	108.00	3.29%	\$306,690.00	\$9,324,037.00	\$9,630,727.00	\$9,403,025.00	\$25,179.00	\$202,523.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2022 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	75	\$11,962,000.00	1.45%	15A Public Schools	1	\$8,180,700.00	10.75%
2 Residential	1,137	\$729,587,600.00	88.45%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	103	\$54,869,900.00	72.09%
4A Commercial	41	\$83,349,300.00	10.10%	15D Church and Charities	5	\$11,132,300.00	14.63%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	5	\$1,932,100.00	2.54%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,253	\$824,898,900.00	100.00%	Total	114	\$76,115,000.00	100.00%
Average Ratio (%), Assessed to True Value							
Equalized Valuation, Taxable Properties				#DIV/0!			
Total # of property tax appeals filed in 2022				County Tax Board	0.00		
				State Tax Court	3.00		
Number of 2022 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				4.00			
Amount paid out by municipality for tax appeals in 2022				\$450.00			

Percentage of Exempt vs.
Non-Exempt Properties 9.23%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2022 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		7.00	30,715.01	\$27,500.00				\$3,215.01
Supervisory Staff (Department Heads & Managers)	5.00	5.00	807,455.17	\$574,928.00		\$86,317.17	\$78,995.46	\$67,214.54
Police Officers (Including Superior Officers)	13.00		2,652,994.89	\$1,800,064.00	\$123,950.00	\$481,651.00	\$247,329.89	
Fire Fighters (Including Superior Officers)			42,652.52	\$37,500.00			\$5,152.52	
All Other Union Employees not listed above	10.00		828,078.46	\$535,000.00	\$76,700.00	\$80,322.56	\$73,509.33	\$62,546.57
All Other Non-Union Employees not listed above	5.00	96.00	153,453.95	\$109,263.00		\$16,404.27	\$15,012.80	\$12,773.88
Totals	33.00	108.00	4,515,350.00	\$3,084,255.00	\$200,650.00	\$664,695.00	\$420,000.00	\$145,750.00

Is the Local Government required to comply with N.J.S.A. 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	12.00	\$14,325.00	\$171,900.00	12.00	\$11,725.00	\$140,700.00
Parent & Child			\$0.00	1.00	\$20,988.00	\$20,988.00
Employee & Spouse (or Partner)	3.00	\$28,650.00	\$85,950.00	3.00	\$23,451.00	\$70,353.00
Family	9.00	\$39,967.00	\$359,703.00	7.00	\$32,714.00	\$228,998.00
Employee Cost Sharing Contribution (enter as negative -)			(\$198,325.00)			(\$119,114.00)
Subtotal	24.00		\$419,228.00	23.00		\$341,925.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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
GRAND TOTAL	24.00		\$419,228.00	23.00		\$341,925.00

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

			Current Year	2024	2025	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$6,227,479.00	\$6,227,479.00	\$0.00			
Regional School Debt	\$909,577.00	\$909,577.00	\$0.00			
<u>Utility Fund Debt</u>						
Swim Pool	\$432,000.00	\$432,000.00	\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$1,194,738.00	\$25,617.00	\$1,169,121.00			
Notes Outstanding	\$2,943,000.00		\$2,943,000.00			
Bonds Outstanding	\$3,353,000.00		\$3,353,000.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$15,059,794.00	\$7,594,673.00	\$7,465,121.00			
Population (2020 census)	3,343					
Per Capita Gross Debt	\$4,504.87					
Per Capita Net Debt	\$2,233.06					
3 Year Average Property Valuation		\$982,035,749.00				
Net Debt as % of 3 Year Average Property Valuation		0.76%				
Utility Fund - Principal			\$25,000.00	\$25,000.00	\$25,000.00	\$200,000.00
Utility Fund - Interest			\$5,788.00	\$5,287.00	\$4,788.00	\$18,763.00
Bond Anticipation Notes - Principal			\$160,800.00			
Bond Anticipation Notes - Interest			\$91,067.00			
Bonds - Principal			\$775,000.00	\$778,000.00	\$450,000.00	\$1,350,000.00
Bonds - Interest			\$69,675.00	\$53,300.00	\$36,000.00	\$54,000.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,127,330.00	\$861,587.00	\$515,788.00	\$1,622,763.00
Total Principal			\$960,800.00	\$803,000.00	\$475,000.00	\$1,550,000.00
Total Interest			\$166,530.00	\$58,587.00	\$40,788.00	\$72,763.00
% of Total Current Year Budget			11.71%			
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 & Poors</u>	<u>Fitch</u>			
Rating		AA				
Year of Last Rating		2019				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

[\(Press ALT-Enter to go to a new line in each cell\)](#)

UFB-8 -- Current year cost estimate per employee varies based upon their type of coverage. A blended rate was calculated for presentation purposes.
