



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1604_fba_2025.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John	V	Lane	12./31/25	jlane@hawthornenj.org

Chief Administrative Officer

Eric		Maurer		emaurer@hawthornenj.org
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Chief Financial Officer

			Cert. Number	
Laurie	Ann	Foley	N-1704	lfoley@hawthornenj.org

Municipal Clerk

Lori		Fernandez		lfernandez@hawthornenj.org
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Registered Municipal Accountant

Robert		Swisher		rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank	E	Matthews	12/31/2025	fmatthews@hawthornenj.org
Bruce	A	Bennett	12/31/2025	bbennett@hawthornenj.org
Anna Marie		Sasso	12/31/2025	asasso@hawthornenj.org
Dominic		Mele	12/31/2025	dmele@hawthornenj.org
Michael		Sciarra	12/31/2027	msciarra@hawthornenj.org
Joseph	R	Wojtecki	12/31/2027	jwojtecki@hawthornenj.org
Rayna		Laiosa	12/31/2027	rlaiosa@hawthornenj.org

Government Type:

Election Type:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 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	0.632	\$16,940,045.14	20.39%	\$727.51
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.013	\$340,988.12	0.41%	\$14.96
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.712	\$45,851,965.14	55.20%	\$1,970.72
Regional School District			0.00%	\$0.00
County Purposes	0.699	\$18,732,227.58	22.55%	\$804.63
County Library	0.045	\$1,197,977.42	1.44%	\$51.80
County Board of Health			0.00%	\$0.00
County Open Space			0.00%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2024 Budget)	3.101	\$83,063,203.40	100.00%	\$3,569.62

Total Taxable Valuation as of	October 1, 2024	<u>\$2,678,848,339.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year (2025) Average Residential Assessment		<u>\$381,800.00</u>
Prior Year (2024) Average Residential Assessment		<u>\$115,112.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.632		-100.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$16,940,045.14	\$26,634,455.68	57.23%	\$9,694,410.54

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$727.51	\$0.00	-100.00%	(\$727.51)

Current Year 2025 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$26,634,455.68
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$45,851,965.14
Regional School District		
County Purposes	ESTIMATED	\$17,281,033.26
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$89,767,454.08

Revenue Anticipated, Excluding Tax Levy	8,234,250.68
Budget Appropriations, before Reserve for Uncollected Taxes	26,634,455.68
Total Non-Municipal Tax Levy	\$63,132,998.40
Amount to be Raised by Taxes - Before RUT	\$81,533,203.40
Reserve for Uncollected Taxes (RUT)	#DIV/0!
Total Amount to be Raised by Taxes	#DIV/0!

% of Tax Collections used to Calculate RUT 0.00%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2024	
Total Tax Levy, CY 2024	
% of Taxes Collected, CY 2024	<u>0.00%</u>

Delinquent Taxes - December 31, 2024

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	Arts and Culture Trust Fund	Water Utility	Utility	Utility	Utility	Utility
08	Surplus	21.29%	\$733,000.38	\$3,442,702.62	\$4,175,703.00	\$2,735,896.00			\$1,439,807.00				
08	Local Revenue	-3.16%	(\$225,976.00)	\$7,159,049.00	\$6,933,073.00	\$2,049,352.00			\$4,883,721.00				
09	State Aid (without offsetting appropriation)	-9.35%	(\$153,149.53)	\$1,638,187.53	\$1,485,038.00	\$1,485,038.00							
08	Uniform Construction Code Fees	9.76%	\$4,000.00	\$41,000.00	\$45,000.00	\$45,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	\$0.00	\$22,000.00	\$22,000.00	\$22,000.00							
08	Additional Revenue Offset by Appropriations	370.13%	\$196,025.72	\$52,961.96	\$248,987.68	\$248,987.68							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	#DIV/0!	\$0.00		\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	-5.26%	(\$25,000.00)	\$475,000.00	\$450,000.00	\$450,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	11.94%	\$2,126,078.39	\$17,804,126.61	\$19,930,205.00	\$19,930,205.00							
07	Minimum Library Tax	8.81%	\$96,950.61	\$1,101,026.39	\$1,197,977.00	\$1,197,977.00							
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!	\$0.00		\$0.00								
	Total	8.67%	\$2,751,929.57	\$31,736,054.11	\$34,487,983.68	\$28,164,455.68	\$0.00	\$0.00	\$6,323,528.00	\$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	Arts and Culture Trust Fund	Water Utility	Utility	Utility	Utility	Utility
20	General Government		53.21%	\$345,352.51	\$648,988.49	\$994,341.00	\$994,341.00								
21	Land-Use Administration		-10.98%	(\$31,192.00)	\$284,125.00	\$252,933.00	\$252,933.00								
22	Uniform Construction Code		3.64%	\$25,446.00	\$698,268.00	\$723,714.00	\$723,714.00								
23	Insurance		4.02%	\$89,634.00	\$2,230,359.00	\$2,319,993.00	\$2,319,993.00								
25	Public Safety		7.04%	\$448,046.00	\$6,365,433.00	\$6,813,479.00	\$6,813,479.00								
26	Public Works		5.59%	\$199,268.00	\$3,564,988.00	\$3,764,256.00	\$3,764,256.00								
27	Health and Human Services		0.79%	\$1,337.00	\$168,769.00	\$170,106.00	\$170,106.00								
28	Parks and Recreation		72.72%	\$237,392.00	\$326,436.00	\$563,828.00	\$563,828.00								
29	Education (including Library)		1.24%	\$19,694.00	\$1,587,681.00	\$1,607,375.00	\$1,607,375.00								
30	Unclassified		#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases		0.75%	\$5,204.00	\$692,016.00	\$697,220.00	\$697,220.00								
32	Landfill / Solid Waste Disposal		24.14%	\$135,790.00	\$562,400.00	\$698,190.00	\$698,190.00								
35	Contingency		0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
36	Statutory Expenditures		5.89%	\$129,260.00	\$2,195,691.00	\$2,324,951.00	\$2,324,951.00								
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		-32.79%	(\$39,999.32)	\$122,000.00	\$82,000.68	\$82,000.68								
43	Court and Public Defender		5.12%	\$10,693.00	\$208,765.00	\$219,458.00	\$219,458.00								
44	Capital		83.20%	\$366,074.00	\$440,000.00	\$806,074.00	\$806,074.00								
45	Debt		-8.94%	(\$182,443.00)	\$2,041,084.00	\$1,858,641.00	\$1,858,641.00								
46	Deferred Charges		-100.00%	(\$239,204.00)	\$239,204.00	\$0.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes		2.68%	\$40,000.00	\$1,490,000.00	\$1,530,000.00	\$1,530,000.00								
55	Surplus General Budget		-7.70%	(\$228,307.47)	\$2,964,203.47	\$2,735,896.00	\$2,735,896.00								
	Total	0.00	0.00	4.96%	\$1,332,044.72	\$26,832,410.96	\$28,164,455.68	\$28,164,455.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	102	\$8,610,900.00	0.29%	15A Public Schools	8	\$74,306,700.00	32.91%
2 Residential	5,437	\$2,076,286,200.00	70.41%	15B Other Schools			0.00%
3A/3B Farm	0		0.00%	15C Public Property	92	\$91,668,800.00	40.59%
4A Commercial	303	\$272,636,600.00	9.25%	15D Church and Charities	19	\$41,229,000.00	18.26%
4B Industrial	115	\$178,250,900.00	6.04%	15E Cemeteries & Graveyards	2	\$280,500.00	0.12%
4C Apartments	23	\$413,063,000.00	14.01%	15F Other Exempt	60	\$18,335,200.00	8.12%
5A/5B Railroad	4	\$27,595.00	0.00%				
6A/6B Business Personal Property	2	\$1,000.00	0.00%				
Total	5,986	\$2,948,876,195.00	100.00%	Total	181	\$225,820,200.00	100.00%
Average Ratio (%), Assessed to True Value				73.91%			
Equalized Valuation, Taxable Properties				\$3,989,820,315.25			
Total # of property tax appeals filed in 2024				County Tax Board 15.00			
				State Tax Court 14.00			
Number of 2024 County Tax Board decisions appealed to Tax Court				3.00			
Number of pending property tax appeals in State Tax Court				40.00			
Amount paid out by municipality for tax appeals in 2024				\$18,840.39			
<p align="center">Percentage of Exempt vs. Non-Exempt Properties <u>7.66%</u></p>							

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 2024 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	8.00	53,000.00	\$53,000.00				
Supervisory Staff (Department Heads & Managers)	10.00	8.00	980,949.00	\$980,949.00				
Police Officers (Including Superior Officers)	32.00	0.00	5,184,448.00	\$4,862,598.00	\$321,850.00			
Fire Fighters (Including Superior Officers)	0.00	1.00	14,000.00	\$14,000.00				
All Other Union Employees not listed above	41.00	21.00	2,900,000.00	\$2,900,000.00				
All Other Non-Union Employees not listed above	10.00	131.00	808,769.00	\$808,769.00				
Totals	93.00	169.00	9,941,166.00	\$9,619,316.00	\$321,850.00	\$0.00	\$0.00	\$0.00

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	24.00	\$20,641.22	\$495,389.28	25.00	\$15,405.96	\$385,149.00
Parent & Child	4.00	\$41,281.99	\$165,127.96	2.00	\$30,811.56	\$61,623.12
Employee & Spouse (or Partner)	19.00	\$61,930.68	\$1,176,682.92	22.00	\$42,982.20	\$945,608.40
Family	34.00	\$53,860.03	\$1,831,241.02	32.00	\$39,966.96	\$1,278,942.72
Employee Cost Sharing Contribution (enter as negative -)			(\$486,000.00)			(\$364,000.00)
Subtotal	81.00		\$3,182,441.18	81.00		\$2,307,323.24
<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	4	\$36,736.80	\$146,947.20	3	\$29,389.44	\$88,168.32
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	4.00		\$146,947.20	3.00		\$88,168.32
GRAND TOTAL	85.00		\$3,329,388.38	84.00		\$2,395,491.56

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	2026	2027	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00	Utility Fund - Principal	\$1,495,000.00		
Regional School Debt		\$0.00	Utility Fund - Interest	\$231,020.00		
<u>Utility Fund Debt</u>			Bond Anticipation Notes - Principal			
Water	\$4,934,000.00	\$4,934,000.00	Bond Anticipation Notes - Interest	\$11,625.00		
		\$0.00	Bonds - Principal	\$1,315,000.00		
		\$0.00	Bonds - Interest	\$521,016.00		
		\$0.00	Loans & Other Debt - Principal			
		\$0.00	Loans & Other Debt - Interest	\$11,000.00		
		\$0.00	Total	\$3,584,661.00	\$0.00	\$0.00
<u>Municipal Purposes</u>			Total Principal	\$2,810,000.00	\$0.00	\$0.00
Debt Authorized (BNI)		\$0.00	Total Interest	\$774,661.00	\$0.00	\$0.00
Notes Outstanding		\$0.00	% of Total Current Year Budget	12.73%		
Bonds Outstanding		\$0.00	Description	Debt Not Listed Above		
Loans and Other Debt		\$0.00	Total Guarantees - Governmental			
Total (Current Year)	\$4,934,000.00	\$4,934,000.00	Total Guarantees - Other			
			Total Capital/Equipment Leases			
			Total Other			
Population (2020 census)	19,496		<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>
Per Capita Gross Debt	\$253.08		Rating	Aa2		
Per Capita Net Debt	\$0.00		Year of Last Rating	2023		
3 Year Average Property Valuation		\$381,461.34	Mark "X" if Municipality has no bond rating			
Net Debt as % of 3 Year Average Property Valuation		0.00%				

USER FRIENDLY BUDGET SECTION - Notes

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