



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		DeLorenzo	12/31/2019	mayor@hasbrouck-heights.nj.us

Chief Administrative Officer

Michael		Kronyak		mkronyak@hasbrouck-heights.nj.us,
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Chief Financial Officer

Michael		Kronyak		mkronyak@hasbrouck-heights.nj.us,
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Municipal Clerk

Rose	Marie	Sees		rmsees@bergen.org
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Registered Municipal Accountant

Paul		Garbarini		pwgarbarini@garbarini.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Justin		DiPisa	12/31/2017	council@hasbrouck-heights.nj.us
Pamela		Link	12/31/2017	council@hasbrouck-heights.nj.us
Russel		Lipari	12/31/2018	council@hasbrouck-heights.nj.us
Peter		Traina	12/31/2018	council@hasbrouck-heights.nj.us
Ronald		Kistner	12/31/2019	council@hasbrouck-heights.nj.us
Josephine		Ciocia	12/31/2019	council@hasbrouck-heights.nj.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.849	\$14,275,719.58	30.14%	\$3,182.90	Municipal Purpose Tax	ACTUAL	\$14,309,946.54
Municipal Library	0.035	\$591,290.42	1.25%	\$131.22	Municipal Library	ACTUAL	\$614,665.36
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	1.673	\$28,107,365.00	59.34%	\$6,272.08	Local School District	ESTIMATED	\$28,709,982.97
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.259	\$4,351,242.43	9.19%	\$970.99	County Purposes	ESTIMATED	\$4,438,267.28
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$44,707.54	0.09%	\$11.25	County Open Space	ESTIMATED	\$111,768.85
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.819	\$47,370,324.97	100.00%	\$10,568.43	Total ESTIMATED amount to be raised by taxes		\$48,184,631.00
Total Taxable Valuation as of October 1, 2016 <u>\$1,680,933,833.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$374,900.00</u>					Revenue Anticipated, Excluding Tax Levy <u>4,587,871.93</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>18,519,880.15</u> Total Non-Municipal Tax Levy <u>\$33,260,019.10</u> Amount to be Raised by Taxes - Before RUT <u>\$47,192,027.32</u> Reserve for Uncollected Taxes (RUT) <u>\$992,603.39</u> Total Amount to be Raised by Taxes <u>\$48,184,630.71</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>97.94%</u> If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2016	<u>46,938,107.68</u>	
	0.849	0.851	0.24%		Total Tax Levy, CY 2016	<u>47,517,992.80</u>	
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2016	<u>98.78%</u>	
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2016	<u>\$458,849.60</u>	
	\$14,275,719.58	\$14,309,946.54	0.24%	\$34,226.96			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes C</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$3,182.90	\$3,190.40	0.24%	\$7.50			

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
08	Surplus	0.00%	\$0.00	\$1,275,000.00	\$1,275,000.00	\$1,275,000.00							
08	Local Revenue	-5.35%	(\$71,611.45)	\$1,339,410.73	\$1,267,799.28	\$1,267,799.28							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,083,148.00	\$1,083,148.00	\$1,083,148.00							
08	Uniform Construction Code Fees	-20.64%	(\$46,807.20)	\$226,807.20	\$180,000.00	\$180,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	29.45%	\$12,823.37	\$43,545.28	\$56,368.65	\$56,368.65							
08	Other Special Items	-14.57%	(\$56,365.99)	\$386,921.99	\$330,556.00	\$330,556.00							
15	Receipts from Delinquent Taxes	-18.32%	(\$88,565.81)	\$483,565.81	\$395,000.00	\$395,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-3.49%	(\$517,742.18)	\$14,827,688.72	\$14,309,946.54	\$14,309,946.54							
07	Minimum Library Tax	3.95%	\$23,374.94	\$591,290.42	\$614,665.36	\$614,665.36							
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	-3.68%	(\$744,894.32)	\$20,257,378.15	\$19,512,483.83	\$19,512,483.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	6.00	8.00	2.92%	\$24,900.00	\$851,850.00	\$876,750.00									
21	Land-Use Administration	0.50	0.50	0.43%	\$250.00	\$58,750.00	\$59,000.00									
22	Uniform Construction Code	0.50	3.50	1.45%	\$2,000.00	\$138,250.00	\$140,250.00									
23	Insurance			-0.51%	(\$16,058.00)	\$3,154,491.00	\$3,138,433.00									
25	Public Safety	33.00		2.33%	\$113,100.00	\$4,850,950.00	\$4,964,050.00									
26	Public Works	31.00		1.15%	\$28,000.00	\$2,432,100.00	\$2,460,100.00									
27	Health and Human Services	1.00		0.04%	\$50.00	\$138,200.00	\$138,250.00									
28	Parks and Recreation	1.00	41.00	1.18%	\$4,750.00	\$401,500.00	\$406,250.00									
29	Education (including Library)	6.00	18.00	-0.55%	(\$4,450.00)	\$805,500.00	\$801,050.00									
30	Unclassified			-19.68%	(\$54,926.61)	\$279,095.26	\$224,168.65									
31	Utilities and Bulk Purchases			0.88%	\$15,500.00	\$1,758,000.00	\$1,773,500.00									
32	Landfill / Solid Waste Disposal			0.24%	\$1,000.00	\$412,750.00	\$413,750.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-0.53%	(\$8,842.00)	\$1,654,904.00	\$1,646,062.00									
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	1.00	4.00	1.10%	\$1,500.00	\$136,500.00	\$138,000.00									
44	Capital			-8.50%	(\$6,500.00)	\$76,500.00	\$70,000.00									
45	Debt			0.97%	\$12,019.50	\$1,233,247.00	\$1,245,266.50									
46	Deferred Charges			-50.00%	(\$25,000.00)	\$50,000.00	\$25,000.00									
48	Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-0.44%	(\$4,434.60)	\$997,038.28	\$992,603.68									
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	80.00	75.00	0.43%	\$82,858.29	\$19,429,625.54	\$19,512,483.83		\$0.00	\$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, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	97	\$8,641,500.00	0.51%	15A Public Schools	10	\$41,573,700.00	34.47%
2 Residential	3,334	\$1,249,946,200.00	74.36%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	34	\$38,375,300.00	31.82%
4A Commercial	187	\$316,426,700.00	18.82%	15D Church and Charities	12	\$24,349,900.00	20.19%
4B Industrial	13	\$28,387,400.00	1.69%	15E Cemeteries & Graveyards			0.00%
4C Apartments	24	\$76,390,000.00	4.54%	15F Other Exempt	26	\$16,304,100.00	13.52%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,142,033.00	0.07%				
Total	3,656	\$1,680,933,833.00	100.00%	Total	82	\$120,603,000.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$1,680,933,833.00			
Total # of property tax appeals filed in 2016				County Tax Board	20.00		
				State Tax Court	20.00		
Number of 2016 County Tax Board decisions appealed to Tax Court				3.00			
Number of pending property tax appeals in State Tax Court				59.00			
Amount paid out by municipality for tax appeals in 2016				\$41,673.01			
				Percentage of Exempt vs. Non-Exempt Properties			
				7.17%			

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 2016 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	69,871.75	\$39,500.00			\$27,350.00	\$3,021.75
Supervisory Staff (Department Heads & Managers)	4.00		675,536.05	\$488,785.00		\$80,637.00	\$68,722.00	\$37,392.05
Police Officers (Including Superior Officers)	30.00		6,191,126.75	\$3,761,000.00	\$282,500.00	\$843,073.00	\$1,245,923.00	\$58,630.75
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	29.00		3,415,649.63	\$2,173,750.00	\$141,500.00	\$210,555.00	\$712,728.00	\$177,116.63
All Other Non-Union Employees not listed above	18.00	68.00	2,192,526.10	\$1,512,315.00		\$156,797.00	\$407,722.00	\$115,692.10
Totals	81.00	75.00	12,544,710.28	\$7,975,350.00	\$424,000.00	\$1,291,062.00	\$2,462,445.00	\$391,853.28

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	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	28.00	\$14,225.60	\$398,316.80	27.00	\$13,047.00	\$352,269.00
Parent & Child	8.00	\$23,481.00	\$187,848.00	8.00	\$22,259.00	\$178,072.00
Employee & Spouse (or Partner)	10.00	\$27,186.80	\$271,868.00	12.00	\$26,094.00	\$313,128.00
Family	29.00	\$36,573.60	\$1,060,634.40	30.00	\$35,377.00	\$1,061,310.00
Employee Cost Sharing Contribution (enter as negative -)			(\$435,500.00)			(\$405,000.00)
Subtotal	75.00		\$1,483,167.20	77.00		\$1,499,779.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$27,356.64	\$27,356.64	1	\$26,094.00	\$26,094.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						(\$913.38)
Subtotal	1.00		\$27,356.64	1.00		\$25,180.62
Retirees - Health Benefits - Annual Cost						
Single Coverage	13	\$9,837.92	\$127,893.00	11	\$8,918.00	\$98,098.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	20	\$18,376.75	\$367,535.00	20	\$20,833.00	\$416,660.00
Family	11	\$41,500.36	\$456,504.00	11	\$38,202.00	\$420,222.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	44.00		\$951,932.00	42.00		\$934,980.00
GRAND TOTAL	120.00		\$2,462,455.84	120.00		\$2,459,939.62

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)?

NO

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

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$5,540,000.00	\$5,540,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$1,491,498.36	\$1,491,498.36				
Notes Outstanding	\$5,495,000.00	\$5,495,000.00				
Bonds Outstanding	\$2,425,000.00	\$2,425,000.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$14,951,498.36	\$5,540,000.00	\$9,411,498.36			
Population (2010 census)	<u>11,842</u>					
Per Capita Gross Debt	<u>\$1,262.58</u>					
Per Capita Net Debt	<u>\$794.76</u>					
3 Yr. Average Property Valuation		<u>\$1,791,749,044.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.53%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$760,000.00			
Bond Anticipation Notes - Interest			\$36,816.50			
Bonds - Principal			\$355,000.00			
Bonds - Interest			\$93,450.00			
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,245,266.50	\$0.00	\$0.00	\$0.00
Total Principal			\$1,115,000.00	\$0.00	\$0.00	\$0.00
Total Interest			\$130,266.50	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			6.38%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	AA3					
Year of Last Rating	2014					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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