



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,
---------	--	---------	--	-----------------------------------

Chief Financial Officer

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

Municipal Clerk

Rose	Marie	Sees		rmsees@bergen.org
------	-------	------	--	-------------------

Registered Municipal Accountant

Paul		Garbarini		pwgarbarini@garbarini.com
------	--	-----------	--	---------------------------

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

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.849	\$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)					Revenue Anticipated, Excluding Tax Levy <u>4,587,871.93</u>		
Current Year Average Residential Assessment <u>\$374,900.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>18,519,880.15</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$33,260,019.10</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$47,192,027.32</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$992,603.39</u>		
0.849	0.851	0.24%			Total Amount to be Raised by Taxes <u>\$48,184,630.71</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.94%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$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>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2016 <u>46,938,107.68</u>		
\$3,182.90	\$3,190.40	0.24%	\$7.50		Total Tax Levy, CY 2016 <u>47,517,992.80</u>		
Sheet UFB-1					% of Taxes Collected, CY 2016 <u>98.78%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$458,849.60</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
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	\$876,750.00							
21	Land-Use Administration	0.50	0.50	0.43%	\$250.00	\$58,750.00	\$59,000.00	\$59,000.00							
22	Uniform Construction Code	0.50	3.50	1.45%	\$2,000.00	\$138,250.00	\$140,250.00	\$140,250.00							
23	Insurance			-0.51%	(\$16,058.00)	\$3,154,491.00	\$3,138,433.00	\$3,138,433.00							
25	Public Safety	33.00		2.33%	\$113,100.00	\$4,850,950.00	\$4,964,050.00	\$4,964,050.00							
26	Public Works	31.00		1.15%	\$28,000.00	\$2,432,100.00	\$2,460,100.00	\$2,460,100.00							
27	Health and Human Services	1.00		0.04%	\$50.00	\$138,200.00	\$138,250.00	\$138,250.00							
28	Parks and Recreation	1.00	41.00	1.18%	\$4,750.00	\$401,500.00	\$406,250.00	\$406,250.00							
29	Education (including Library)	6.00	18.00	-0.55%	(\$4,450.00)	\$805,500.00	\$801,050.00	\$801,050.00							
30	Unclassified			-19.68%	(\$54,926.61)	\$279,095.26	\$224,168.65	\$224,168.65							
31	Utilities and Bulk Purchases			0.88%	\$15,500.00	\$1,758,000.00	\$1,773,500.00	\$1,773,500.00							
32	Landfill / Solid Waste Disposal			0.24%	\$1,000.00	\$413,750.00	\$413,750.00	\$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	\$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	\$138,000.00							
44	Capital			-8.50%	(\$6,500.00)	\$76,500.00	\$70,000.00	\$70,000.00							
45	Debt			0.97%	\$12,019.50	\$1,233,247.00	\$1,245,266.50	\$1,245,266.50							
46	Deferred Charges			-50.00%	(\$25,000.00)	\$50,000.00	\$25,000.00	\$25,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-0.44%	(\$4,434.60)	\$997,038.28	\$992,603.68	\$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	\$19,512,483.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

X	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
					Due From Hasbrouck Heights Board of Education	\$60,055.00	The Board of Education will be making contributions towards debt service payments required on the Hitchcock Field Improvement Project. 2017 is the third year of 10 years of debt service payments.
X					Reserve from Sale of Municipal Assets	\$40,000.00	The balance sheet reflects \$120,000.00 in the reserve from Sale of Municipal Assets. \$40,000.00 of which is being used in the 2017 budget to offset taxes.
X					Due from FEMA Storm Reimbursement	\$27,227.48	This revenue is for a one time event.
X					Due From Hasbrouck Heights Board of Education	\$63,500.00	The Board of Education reimburses the Borough for the cost associated with a School Resource Officer. This revenue is down from prior year by \$40,000.00 and is expected to be further reduced.

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
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Department	135.00	\$102,000.00	<input checked="" type="checkbox"/>		
Department of Puiblic Works	1648.00	\$112,000.00	<input checked="" type="checkbox"/>		
Totals	1783.00	\$214,000.00			
Total Funds Reserved as of end of 2016		\$150,000.00			
Total Funds Appropriated in 2017		\$25,000.00			

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

	Gross Debt		Net Debt	Current Year Budget				
	Deductions			2018 Budget	2019 Budget	All Additional Future 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)	11,842							
Per Capita Gross Debt	\$1,262.58							
Per Capita Net Debt	\$794.76							
3 Yr. Average Property Valuation		\$1,791,749,044.33						
Net Debt as % of 3 Year Avg Property Valuation		0.53%						
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	\$0.00
Total Principal				\$1,115,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Interest				\$130,266.50	\$0.00	\$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 - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Teterboro	Fire and Ambulance Protection	Established over 50 years ago			\$106,371.00
Providing	Teterboro	9-1-1 Coverage	Established over 50 years ago			\$7,089.00
Providing	Little Ferry	9-1-1 Coverage		9/1/2012		\$8,280.00
Providing	Wood-Ridge	9-1-1 Coverage		8/1/2000		\$10,533.00
Providing	South Hackensack	Joine Assessor's Office		5/1/1998		\$18,750.00
Providing	Carlstadt	Pistol Range		10/11/2011		\$2,842.00
Providing	Maywood	Pistol Range		12/26/2013		\$500.00
Providing	Board of Education	School Resource Officer		8/1/2013		\$63,500.00

USER FRIENDLY BUDGET SECTION - Notes

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