



# State of New Jersey Local Government Services

Year: 2015 Municipal User Friendly Budget

MUNICIPALITY: 0225 Hasbrouck Heights Borough - County of Bergen

Adopted

Municode: 0225

Filename: 0225\_fba\_2015.xlsm

Website: hasbrouck-heights.nj.us

Phone Number:

201-288-0195

Mailing Address:

Borough of Hasbrouck Heights

320 Boulevard, Hasbrouck Heights, NJ 07604

Email the UFB if not using Outlook

Municipality: Hasbrouck Heights State: NJ Zip: 07604

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Rose	Marie	Heck	12/31/2015	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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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Russel		Lipari	12/31/2015	council@hasbrouck-heights.nj.us
Christian		Semenecz	12/31/2015	council@hasbrouck-heights.nj.us
Sonya		Buckman	12/31/2016	council@hasbrouck-heights.nj.us
David		Gonzalez	12/31/2016	council@hasbrouck-heights.nj.us
Justin		DiPisa	12/31/2017	council@hasbrouck-heights.nj.us
Pamela		Link	12/31/2017	council@hasbrouck-heights.nj.us

# **USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

## **2014 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	0.910	\$14,125,633.28	31.35%	\$3,198.45
Municipal Library	0.036	\$556,550.22	1.24%	\$126.53
Municipal Open Space			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	1.708	\$26,505,637.00	58.83%	\$6,003.24
Regional School District			0.00%	\$0.00
County Purposes	0.247	\$3,828,618.91	8.50%	\$868.15
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.003	\$41,974.71	0.09%	\$10.54
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2014 Budget)</b>	<b>2.904</b>	<b>\$45,058,414.12</b>	<b>100.00%</b>	<b>\$10,206.92</b>

Total Taxable Valuation as of October 1, 2014 \$1,551,911,749.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$351,478.00

### **Prior Year to Current Year Comparison**

#### **Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.910	0.909	-0.11%

#### **Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$14,125,633.28	\$14,110,538.27	-0.11%	(\$15,095.01)

#### **Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,198.45	\$3,194.94	-0.11%	(\$3.51)

## **Current Year 2015 Budget**

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$14,110,538.27
Municipal Library	ACTUAL	\$586,806.23
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$27,420,053.50
Regional School District		
County Purposes	ESTIMATED	\$3,910,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$45,000.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$46,072,398.00</b>
Revenue Anticipated, Excluding Tax Levy		4,387,804.87
Budget Appropriations, before Reserve for Uncollected Taxes		18,089,985.94
Total Non-Municipal Tax Levy		\$31,375,053.50
Amount to be Raised by Taxes - Before RUT		\$45,077,234.57
Reserve for Uncollected Taxes (RUT)		\$995,163.80
Total Amount to be Raised by Taxes		\$46,072,398.37
% of Tax Collections used to Calculate RUT		97.84%
If % used exceeds the actual collection % then reference the statutory exception used		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2014		44,682,247.80
Total Tax Levy, CY 2014		45,139,026.26
% of Taxes Collected, CY 2014		98.99%
Delinquent Taxes - December 31, 2014		\$456,778.46

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	\$1,100,000.00	\$1,100,000.00	\$1,100,000.00							
08	Local Revenue	-3.86%	(\$56,274.72)	\$1,456,822.65	\$1,400,547.93	\$1,400,547.93							
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	-0.52%	(\$843.00)	\$160,843.00	\$160,000.00	\$160,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
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	-44.69%	(\$35,111.18)	\$78,563.12	\$43,451.94	\$43,451.94							
08	Other Special Items	5.87%	\$13,626.24	\$232,030.76	\$245,657.00	\$245,657.00							
15	Receipts from Delinquent Taxes	-8.54%	(\$33,127.32)	\$388,127.32	\$355,000.00	\$355,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-4.10%	(\$602,701.30)	\$14,713,239.57	\$14,110,538.27	\$14,110,538.27							
07	Minimum Library Tax	5.44%	\$30,256.01	\$556,550.22	\$586,806.23	\$586,806.23							
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	-3.46%	(\$684,175.27)	\$19,769,324.64	\$19,085,149.37	\$19,085,149.37	\$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			6.22%	\$47,950.00	\$770,800.00	\$818,750.00	\$818,750.00								
21	Land-Use Administration			5.61%	\$3,000.00	\$53,500.00	\$56,500.00	\$56,500.00								
22	Uniform Construction Code			-6.14%	(\$8,750.00)	\$142,500.00	\$133,750.00	\$133,750.00								
23	Insurance			2.54%	\$74,312.00	\$2,926,608.00	\$3,000,920.00	\$3,000,920.00								
25	Public Safety			1.67%	\$79,400.00	\$4,746,650.00	\$4,826,050.00	\$4,826,050.00								
26	Public Works			-0.05%	(\$1,150.00)	\$2,408,750.00	\$2,407,600.00	\$2,407,600.00								
27	Health and Human Services			0.07%	\$100.00	\$133,350.00	\$133,450.00	\$133,450.00								
28	Parks and Recreation			-0.14%	(\$500.00)	\$358,500.00	\$358,000.00	\$358,000.00								
29	Education (including Library)			3.27%	\$25,500.00	\$780,000.00	\$805,500.00	\$805,500.00								
30	Unclassified			-4.84%	(\$12,986.18)	\$268,438.12	\$255,451.94	\$255,451.94								
31	Utilities and Bulk Purchases			1.88%	\$34,250.00	\$1,824,000.00	\$1,858,250.00	\$1,858,250.00								
32	Landfill / Solid Waste Disposal			4.61%	\$18,500.00	\$401,500.00	\$420,000.00	\$420,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			-4.62%	(\$75,618.00)	\$1,636,282.00	\$1,560,664.00	\$1,560,664.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender			1.53%	\$2,000.00	\$130,700.00	\$132,700.00	\$132,700.00								
44	Capital			-29.17%	(\$35,000.00)	\$120,000.00	\$85,000.00	\$85,000.00								
45	Debt			1.73%	\$20,322.22	\$1,177,077.78	\$1,197,400.00	\$1,197,400.00								
46	Deferred Charges			60.00%	\$15,000.00	\$25,000.00	\$40,000.00	\$40,000.00								
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-0.25%	(\$2,487.13)	\$997,650.56	\$995,163.43	\$995,163.43								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	0.97%	\$183,842.91	\$18,901,306.46	\$19,085,149.37	\$19,085,149.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION**  
**STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
<b>X</b>					Due From FEMA 2012 Storms	\$115,142.00	Reimbursement for storm in 2012. Revenue will not be available in future budgets if the Borough
							does not incur extraordinary costs associated with storms.
<b>X</b>					Due from Hasbrouck Heights Board of Education	\$59,500.00	The Board of Education will be making contributions towards debt service payments required on
							the Hitchcock Field Improvement Project. 2015 is the first year of 10 years of debt service payments.
<b>X</b>					Reserve from Sale of Municipal Assets	\$75,000.00	The balance sheet reflects \$255,000.00 in the Reserve from Sale of Assets. \$75,000.00 of which
							is being used in the 2015 budget to offset taxes.

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	98	\$8,607,000.00	0.55%
2 Residential	3,323	\$1,169,541,300.00	75.36%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	188	\$287,107,700.00	18.50%
4B Industrial	12	\$20,738,800.00	1.34%
4C Apartments	24	\$64,899,800.00	4.18%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,017,149.00	0.07%
Total	3,646	\$1,551,911,749.00	100.00%
Average Ratio (%), Assessed to True Value		92.65%	
Equalized Valuation, Taxable Properties		\$1,675,026,172.69	
Total # of property tax appeals filed in 2014		County Tax Board	32.00
		State Tax Court	33.00
Number of 2014 County Tax Board decisions appealed to Tax Court		8.00	
Number of pending property tax appeals in State Tax Court		100.00	
Amount paid out by municipality for tax appeals in 2014		\$202,936.99	

Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	10	\$41,559,600.00	34.78%
15B Other Schools			0.00%
15C Public Property	35	\$38,607,400.00	32.31%
15D Church and Charities	12	\$24,342,700.00	20.37%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	23	\$14,989,700.00	12.54%
Total	80	\$119,499,400.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 2.15%			

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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

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[illegible]

**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	8.00		61,239.05	\$39,500.00			\$17,325.00	\$4,414.05
Supervisory Staff (Department Heads & Managers)	5.00		723,115.36	\$629,602.00			\$93,513.36	
Police Officers (Including Superior Officers)	30.00		5,415,205.75	\$3,663,500.00	\$300,000.00	\$779,264.00	\$614,971.00	\$57,470.75
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	30.00		3,378,299.50	\$1,993,500.00	\$141,500.00	\$391,400.00	\$688,572.00	\$163,327.50
All Other Non-Union Employees not listed above	15.00	72.00	1,643,793.20	\$1,399,715.00			\$137,000.00	\$107,078.20
Totals	88.00	72.00	11,221,652.86	\$7,725,817.00	\$441,500.00	\$1,170,664.00	\$1,551,381.36	\$332,290.50

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
<b>Active Employees - Health Benefits - Annual Cost</b>			
Single Coverage	28.00	\$12,474.48	\$349,285.44
Parent & Child	7.00	\$20,375.28	\$142,626.96
Employee & Spouse (or Partner)	9.00	\$24,946.32	\$224,516.88
Family	34.00	\$32,917.08	\$1,119,180.72
Employee Cost Sharing Contribution (enter as negative - )			(\$350,000.00)
Subtotal	78.00	\$90,713.16	\$1,485,610.00
<b>Elected Officials - Health Benefits - Annual Cost</b>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	1	\$18,218.64	\$18,218.64
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$875.00)
Subtotal	1.00	\$18,218.64	\$17,343.64
<b>Retirees - Health Benefits - Annual Cost</b>			
Single Coverage	12	\$8,487.45	\$101,849.40
Parent & Child			\$0.00
Employee & Spouse (or Partner)	20	\$19,831.80	\$396,636.00
Family	10	\$36,251.64	\$362,516.40
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	42.00	\$64,570.89	\$861,001.80
<b>GRAND TOTAL</b>	121.00	\$173,502.69	\$2,363,955.44

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**

**Legal basis for benefit  
(check applicable items)**

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
Police Department	135.00	\$98,000.00	X		
Department of Public Works	1830.00	\$114,100.00	X		
<b>Totals</b>	1965.00	\$212,100.00			
<b>Total Funds Reserved as of end of 2014</b>					
<b>Total Funds Appropriated in 2015</b>					

### UFB-9 Accumulated Absence Liability

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

			Current Year	2016	2017	All Additional Future
			Budget	Budget	Budget	Years' Budgets
Local School Debt	\$7,065,000.00	\$7,065,000.00	\$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	\$1,851,498.36		\$1,851,498.36			
Notes Outstanding	\$4,399,000.00		\$4,399,000.00			
Bonds Outstanding	\$3,140,000.00		\$3,140,000.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$16,455,498.36	\$7,065,000.00	\$9,390,498.36			
Population (2010 census)	11,842					
Per Capita Gross Debt	\$1,389.59					
Per Capita Net Debt	\$792.98					
3 Yr. Average Property Valuation	\$1,711,154,026.67					
Net Debt as % of 3 Year Avg Property Valuation	0.55%					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal	\$701,000.00	\$663,800.00	\$586,575.00	\$2,447,625.00		
Bond Anticipation Notes - Interest	\$21,500.00	\$22,037.00				
Bonds - Principal	\$360,000.00	\$355,000.00	\$355,000.00	\$2,070,000.00		
Bonds - Interest	\$114,900.00	\$104,100.00	\$93,450.00	\$287,400.00		
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total	\$1,197,400.00	\$1,144,937.00	\$1,035,025.00	\$4,805,025.00		
Total Principal	\$1,061,000.00	\$1,018,800.00	\$941,575.00	\$4,517,625.00		
Total Interest	\$136,400.00	\$126,137.00	\$93,450.00	\$287,400.00		
% of Total Current Year Budget	6.27%					
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**[illegible]

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	8												

USER FRIENDLY BUDGET SECTION - Notes

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