



State of New Jersey

Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 0225 Hasbrouck Heights Borough - County of Bergen Adopted

Municode: 0225 Filename: 0225_fba_2018.xlsm

Website: hasbrouck-heightsnj.org

Phone Number: 201-288-0195

Mailing Address: 320 Boulevard
Hasbrouck Heights

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
John		DeLorenzo	12/31/2019	mayordelorenzo@hasbrouck-heightsnj.org
Chief Administrative Officer				
Michael		Kronyak		mkronyak@hasbrouck-heightsnj.org
Chief Financial Officer				
Michael		Kronyak		mkronyak@hasbrouck-heightsnj.org
Municipal Clerk				
Laurie		Varga		lvarga@hasbrouck-heightsnj.org
Registered Municipal Accountant				
Andrew		Parente		aparente@lvhcpa.com
Governing Body Members				
First Name	Middle Name	Last Name	Term Expires	Business Email
Russell		Lipari	12/31/2018	councilmanlipari@hasbrouck-heightsnj.org
David		Gonzalez	12/31/2018	councilmangonzalez@hasbrouck-heightsnj.org
Ronald		Kistner	12/31/2019	councilmankistner@hasbrouck-heightsnj.org
Josephine		Ciocia	12/31/2019	councilwomanciocia@hasbrouck-heightsnj.org
Justin		DiPisa	12/31/2020	councilmandipisa@hasbrouck-heightsnj.org
Christopher		Hillmann	12/31/2020	councilmanhillmann@hasbrouck-heightsnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2018 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.851	\$14,309,946.54	29.81%	\$3,190.40	Municipal Purpose Tax	ACTUAL	\$14,707,729.62
Municipal Library	0.037	\$614,665.36	1.28%	\$138.71	Municipal Library	ACTUAL	\$616,094.38
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	1.704	\$28,632,289.00	59.65%	\$6,388.30	Local School District	ESTIMATED	\$29,306,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.254	\$4,263,269.08	8.88%	\$952.25	County Purposes	ESTIMATED	\$4,348,500.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.010	\$176,970.56	0.37%	\$38.30	County Open Space	ESTIMATED	\$180,500.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2017					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					%		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2017		
					Total Tax Levy, CY 2017		
					% of Taxes Collected, CY 2017		
					Delinquent Taxes - December 31, 2017		

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	-5.41%	(\$77,323.40)	\$1,428,443.18	\$1,351,119.78	\$1,351,119.78							
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	-2.65%	(\$4,902.00)	\$184,902.00	\$180,000.00	\$180,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	-14.12%	(\$7,958.29)	\$56,368.65	\$48,410.36	\$48,410.36							
08	Other Special Items	-23.92%	(\$79,521.20)	\$332,443.20	\$252,922.00	\$252,922.00							
15	Receipts from Delinquent Taxes	-12.81%	(\$58,058.82)	\$453,058.82	\$395,000.00	\$395,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.20%	(\$179,111.57)	\$14,886,841.19	\$14,707,729.62	\$14,707,729.62							
07	Minimum Library Tax	0.23%	\$1,429.02	\$614,665.36	\$616,094.38	\$616,094.38							
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	-2.00%	(\$405,446.26)	\$20,314,870.40	\$19,909,424.14	\$19,909,424.14	\$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 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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	6.00	8.00	-1.09%	(\$9,550.00)	\$877,550.00	\$868,000.00	\$868,000.00							
21	Land-Use Administration	0.50	0.50	10.60%	\$6,325.00	\$59,675.00	\$66,000.00	\$66,000.00							
22	Uniform Construction Code	0.50	3.50	2.10%	\$2,950.00	\$140,800.00	\$143,750.00	\$143,750.00							
23	Insurance			0.53%	\$16,693.00	\$3,121,433.00	\$3,138,126.00	\$3,138,126.00							
25	Public Safety	33.00		4.22%	\$209,650.00	\$4,964,050.00	\$5,173,700.00	\$5,173,700.00							
26	Public Works	31.00		1.25%	\$30,750.00	\$2,466,350.00	\$2,497,100.00	\$2,497,100.00							
27	Health and Human Services	1.00		6.00%	\$7,900.00	\$131,700.00	\$139,600.00	\$139,600.00							
28	Parks and Recreation	1.00	37.00	1.48%	\$6,250.00	\$422,000.00	\$428,250.00	\$428,250.00							
29	Education (including Library)	6.00	18.00	1.32%	\$10,600.00	\$801,050.00	\$811,650.00	\$811,650.00							
30	Unclassified			-13.66%	(\$30,683.29)	\$224,693.65	\$194,010.36	\$194,010.36							
31	Utilities and Bulk Purchases			0.52%	\$9,250.00	\$1,773,500.00	\$1,782,750.00	\$1,782,750.00							
32	Landfill / Solid Waste Disposal			4.68%	\$18,500.00	\$395,250.00	\$413,750.00	\$413,750.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			7.28%	\$121,143.00	\$1,663,062.00	\$1,784,205.00	\$1,784,205.00							
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	1.45%	\$2,000.00	\$138,000.00	\$140,000.00	\$140,000.00							
44	Capital			-29.08%	(\$20,500.00)	\$70,500.00	\$50,000.00	\$50,000.00							
45	Debt			1.23%	\$15,258.15	\$1,245,266.50	\$1,260,524.65	\$1,260,524.65							
46	Deferred Charges			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00							
48	Debt - Type I School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.04%	\$404.45	\$992,603.68	\$993,008.13	\$993,008.13							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		80.00	71.00	2.03%	\$396,940.31	\$19,512,483.83	\$19,909,424.14	\$19,909,424.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	97	\$8,684,100.00	0.51%
2 Residential	3,335	\$1,277,161,100.00	74.32%
3A/3B Farm			0.00%
4A Commercial	188	\$325,044,300.00	18.92%
4B Industrial	13	\$29,168,000.00	1.70%
4C Apartments	24	\$77,194,500.00	4.49%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$1,142,708.00	0.07%
Total	3,658	\$1,718,394,708.00	100.00%
Average Ratio (%), Assessed to True Value		100.00%	
Equalized Valuation, Taxable Properties		\$1,718,394,708.00	
Total # of property tax appeals filed in 2017		County Tax Board	32.00
		State Tax Court	20.00
Number of 2017 County Tax Board decisions appealed to Tax Court		4.00	
Number of pending property tax appeals in State Tax Court		32.00	
Amount paid out by municipality for tax appeals in 2017		\$65,849.28	

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	10	\$41,579,800.00	34.40%
15B Other Schools			0.00%
15C Public Property	34	\$38,382,800.00	31.75%
15D Church and Charities	12	\$24,400,000.00	20.18%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	26	\$16,525,400.00	13.67%
Total	82	\$120,888,000.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 7.03%			

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 2017 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

[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		7.00	69,029.21	\$39,500.00			\$26,507.46	\$3,021.75
Supervisory Staff (Department Heads & Managers)	4.00		660,023.39	\$476,345.00		\$88,434.00	\$58,804.00	\$36,440.39
Police Officers (Including Superior Officers)	30.00		6,586,579.33	\$4,006,350.00	\$282,500.00	\$947,905.00	\$1,287,636.00	\$62,188.33
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	28.00		3,418,251.47	\$2,174,000.00	\$144,000.00	\$230,911.00	\$692,013.47	\$177,327.00
All Other Non-Union Employees not listed above	18.00	64.00	2,479,056.63	\$1,703,955.00		\$171,955.00	\$472,794.07	\$130,352.56
Totals	80.00	71.00	13,212,940.03	\$8,400,150.00	\$426,500.00	\$1,439,205.00	\$2,537,755.00	\$409,330.03

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	27.00	\$14,229.36	\$384,192.72	28.00	\$14,225.60	\$398,316.80
Parent & Child	9.00	\$23,519.28	\$211,673.52	8.00	\$23,481.00	\$187,848.00
Employee & Spouse (or Partner)	12.00	\$27,354.58	\$328,254.96	10.00	\$27,186.80	\$271,868.00
Family	28.00	\$38,667.00	\$1,082,676.00	29.00	\$36,573.60	\$1,060,634.40
Employee Cost Sharing Contribution (enter as negative -)			(\$439,000.00)			(\$435,500.00)
Subtotal	76.00		\$1,567,797.20	75.00		\$1,483,167.20
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$27,430.20	\$27,430.20	1	\$27,356.64	\$27,356.64
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	1.00		\$27,430.20	1.00		\$27,356.64
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	12	\$8,817.83	\$105,814.00	13	\$9,837.92	\$127,892.96
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	22	\$17,746.59	\$390,425.00	20	\$18,376.75	\$367,535.00
Family	11	\$40,571.73	\$446,289.00	11	\$41,500.36	\$456,503.96
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	45.00		\$942,528.00	44.00		\$951,931.92
GRAND TOTAL	122.00		\$2,537,755.40	120.00		\$2,462,455.76

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
NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions		Net Debt		Current Year Budget		2019 Budget		2020 Budget		All Additional Future Years' Budgets	
Local School Debt			\$11,075,000.00		\$0.00		Utility Fund - Principal							
Regional School Debt					\$0.00		Utility Fund - Interest							
Utility Fund Debt							Bond Anticipation Notes - Principal		\$760,000.00					
0					\$0.00		Bond Anticipation Notes - Interest		\$67,724.65					
0					\$0.00		Bonds - Principal		\$350,000.00		\$350,000.00		\$1,020,000.00	
0					\$0.00		Bonds - Interest		\$82,800.00		\$68,800.00		\$54,800.00	
0					\$0.00		Loans & Other Debt - Principal							
0					\$0.00		Loans & Other Debt - Interest							
0					\$0.00		Total		\$1,260,524.65		\$418,800.00		\$404,800.00	
0					\$0.00									
Municipal Purposes							Total Principal		\$1,110,000.00		\$350,000.00		\$1,020,000.00	
Debt Authorized			\$1,316,998.36		\$1,316,998.36		Total Interest		\$150,524.65		\$68,800.00		\$81,000.00	
Notes Outstanding			\$5,707,000.00		\$5,707,000.00		% of Total Current Year Budget		6.33%					
Bonds Outstanding			\$2,070,000.00		\$2,070,000.00									
Loans and Other Debt					\$0.00									
Total (Current Year)			\$20,168,998.36		\$9,093,998.36		Description		Debt Not Listed Above					
Population (2010 census)			11,842				Total Guarantees - Governmental							
Per Capita Gross Debt			\$1,703.18				Total Guarantees - Other							
Per Capita Net Debt			\$767.94				Total Capital/Equipment Leases							
3 Yr. Average Property Valuation					\$1,820,996,014.00		Total Other							
Net Debt as % of 3 Year Avg Property Valuation					0.50%		Bond Rating		Moody's		Standard & Poors		Fitch	
							Rating		AA3					
							Year of Last Rating		2014					
							Mark "X" if Municipality has no bond rating							

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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