



State of New Jersey Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 0225 Hasbrouck Heights Borough - County of Bergen Introduced

Municode: 0225 Filename: 0225_fbi_2022.xlsm

Website: hasbrouck-heightsnj.org

Phone Number: (201) 288-0195

Mailing Address: 320 Boulevard

Municipality: Hasbrouck Heights State: NJ Zip: 07604

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John		DeLorenzo	12/31/2023	mayordelorenzo@hasbrouck-heightsnj.org

Chief Administrative Officer

Laurie		Varga		lvarga@hasbrouck-heightsnj.org
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Chief Financial Officer

David		Sireci		dsireci@hasbrouck-heightsnj.org
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Municipal Clerk

Laurie		Varga		lvarga@hasbrouck-heightsnj.org
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Registered Municipal Accountant

Andrew		Parente		aparente@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Josephine		Ciocia	12/31/2022	councilwomanciocia@hasbrouck-heightsnj.org
Ronald		Kistner	12/31/2022	councilmankistner@hasbrouck-heightsnj.org
Christopher		Hillmann	12/31/2023	councilmanhillmann@hasbrouck-heightsnj.org
Michael		Sickels	12/31/2023	councilmansickels@hasbrouck-heightsnj.org
Robert		Bing	12/31/2024	councilmanbing@hasbrouck-heightsnj.org
Thomas		Meli	12/31/2024	councilmanmeli@hasbrouck-heightsnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 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	0.849	\$15,915,613.37	30.08%	\$3,576.29
Municipal Library	0.034	\$639,793.41	1.21%	\$143.22
Municipal Open Space			0.00%	\$0.00
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	1.685	\$31,594,523.00	59.70%	\$7,097.82
Regional School District			0.00%	\$0.00
County Purposes	0.245	\$4,578,799.29	8.65%	\$1,032.03
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$190,347.19	0.36%	\$46.34
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget)	2.824	\$52,919,076.26	100.00%	\$11,895.70

Total Taxable Valuation as of October 1, 2021 \$2,005,190,700.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$456,232.38

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.849	0.805	-5.18%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$15,915,613.37	\$16,147,038.81	1.45%	\$231,425.44

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,576.29	\$3,672.67	2.69%	\$96.38

Current Year 2022 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$16,147,038.81
Municipal Library	ACTUAL	\$688,947.70
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$32,221,116.00
Regional School District		
County Purposes	ESTIMATED	\$4,670,375.28
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$194,154.13
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$53,921,631.92
Revenue Anticipated, Excluding Tax Levy		5,535,153.08
Budget Appropriations, before Reserve for Uncollected Taxes		21,875,060.58
Total Non-Municipal Tax Levy		\$37,085,645.41
Amount to be Raised by Taxes - Before RUT		\$53,425,552.91
Reserve for Uncollected Taxes (RUT)		\$496,079.01
Total Amount to be Raised by Taxes		\$53,921,631.92
% of Tax Collections used to Calculate RUT		99.08%
If % used exceeds the actual collection % then reference the statutory exception used		
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2021		52,681,561.50
Total Tax Levy, CY 2021		53,038,412.50
% of Taxes Collected, CY 2021		99.33%
Delinquent Taxes - December 31, 2021		\$313,335.08

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	7.81%	\$100,000.00	\$1,280,000.00	\$1,380,000.00	\$1,380,000.00							
08	Local Revenue	-5.30%	(\$53,527.85)	\$1,010,400.12	\$956,872.27	\$956,872.27							
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	-0.01%	(\$27.80)	\$249,027.80	\$249,000.00	\$249,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	15.10%	\$29,595.09	\$195,949.91	\$225,545.00	\$225,545.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	564.01%	\$244,799.91	\$43,403.50	\$288,203.41	\$288,203.41							
08	Other Special Items	109.51%	\$524,910.58	\$479,308.82	\$1,004,219.40	\$1,004,219.40							
15	Receipts from Delinquent Taxes	-11.90%	(\$47,011.85)	\$395,176.85	\$348,165.00	\$348,165.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.28%	(\$208,633.48)	\$16,355,672.29	\$16,147,038.81	\$16,147,038.81							
07	Minimum Library Tax	7.68%	\$49,154.29	\$639,793.41	\$688,947.70	\$688,947.70							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	2.94%	\$639,258.89	\$21,731,880.70	\$22,371,139.59	\$22,371,139.59	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	7.00	9.00	22.27%	\$192,650.00	\$865,250.00	\$1,057,900.00	\$1,057,900.00							
21	Land-Use Administration	1.00	1.00	32.00%	\$12,000.00	\$37,500.00	\$49,500.00	\$49,500.00							
22	Uniform Construction Code	1.00	4.00	2.54%	\$4,500.00	\$177,500.00	\$182,000.00	\$182,000.00							
23	Insurance			13.23%	\$343,451.00	\$2,595,138.00	\$2,938,589.00	\$2,938,589.00							
25	Public Safety	33.00	20.00	1.60%	\$97,100.00	\$6,078,000.00	\$6,175,100.00	\$6,175,100.00							
26	Public Works	32.00		3.64%	\$107,250.00	\$2,946,500.00	\$3,053,750.00	\$3,053,750.00							
27	Health and Human Services	1.00		3.10%	\$6,751.00	\$217,700.00	\$224,451.00	\$224,451.00							
28	Parks and Recreation	1.00	36.00	11.23%	\$45,500.00	\$405,000.00	\$450,500.00	\$450,500.00							
29	Education (including Library)	6.00	7.00	0.00%	\$0.00	\$743,650.00	\$743,650.00	\$743,650.00							
30	Unclassified			94.81%	\$85,707.26	\$90,403.50	\$176,110.76	\$115,500.00	\$60,610.76						
31	Utilities and Bulk Purchases			8.07%	\$146,800.00	\$1,820,200.00	\$1,967,000.00	\$1,967,000.00							
32	Landfill / Solid Waste Disposal			1.92%	\$10,000.00	\$521,000.00	\$531,000.00	\$531,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			2.47%	\$57,000.00	\$2,308,000.00	\$2,365,000.00	\$2,365,000.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			40.09%	\$64,545.00	\$161,000.00	\$225,545.00	\$225,545.00							
43	Court and Public Defender	1.00	4.00	15.62%	\$18,050.00	\$115,550.00	\$133,600.00	\$133,600.00							
44	Capital			668.98%	\$267,592.65	\$40,000.00	\$307,592.65	\$307,592.65							
45	Debt			-2.90%	(\$34,955.02)	\$1,206,142.02	\$1,171,187.00	\$1,171,187.00							
46	Deferred Charges			#DIV/0!	\$122,585.17	\$0.00	\$122,585.17	\$122,585.17							
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			-27.82%	(\$191,218.64)	\$687,297.65	\$496,079.01	\$496,079.01							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
Total	83.00	81.00	6.45%	\$1,355,308.42	\$21,015,831.17	\$22,371,139.59	\$22,310,528.83	\$60,610.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X					Due from Hasbrouck Heights Board of Education	\$58,710.00	The Board of Education will be making contributions towards debt service payments required on
							the Hitchcock Field Improvement Project. 2022 is the 8th year of 10 years of debt service payments.
X					Due from Hasbrouck Heights Board of Education	\$105,925.00	The Board of Education will be making contributions towards debt service payments required on
							the Depken Field Improvement Project. 2022 is the 1st year of 10 years of debt service payments.
X					Due from PSEG Williams Ave Lease Agreement	\$30,000.00	The Borough has a lease agreement with PSEG in the amount of \$2,500.00 per month thru April 2023
							with a provision for extensions.
X					Parking Meters	\$15,000.00	First year of newly purchased municipal lot. This is a very conservative estimate but only time will
							tell what will be realized on average.
X					FEMA reimbursements - 2020 Storm Isaias	\$90,374.26	Non recurring revenue.
			X		American Rescue Plan proceeds - Revenue Losses	\$400,000.00	Used for Police Salaries Government Services
		X			Raising of Deferred Charge for COVID Special Emergency	\$118,000.00	1/5 of COVID Special Emergency required to be raised beginning in 2022.
			X		American Rescue Plan proceeds - Infrastructure Funding	\$227,592.65	Utilized in Grant Fund to reserve for sanitary sewer repairs, upgrades & maintenance. In future years
							this will need to be funded by bond ordinance in General Capital and incur future debt service.
		X			Gasoline	\$165,000.00	Rising gas prices currently and unknown future impact of war in Ukraine/COVID supply chain issues.
		X			Electricity	\$120,000.00	Energy prices are expected to increase as well as a result of war in Ukraine. Unknown extent at this time.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	95	\$9,651,700.00	0.48%
2 Residential	3,342	\$1,524,728,600.00	76.04%
3A/3B Farm			0.00%
4A Commercial	181	\$336,099,500.00	16.76%
4B Industrial	13	\$36,993,000.00	1.84%
4C Apartments	24	\$96,532,100.00	4.81%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$1,185,800.00	0.06%
Total	3,656	\$2,005,190,700.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$2,005,190,700.00

Total # of property tax appeals filed in 2021	County Tax Board	30.00
	State Tax Court	36.00
Number of 2021 County Tax Board decisions appealed to Tax Court		18.00
Number of pending property tax appeals in State Tax Court		43.00

Amount paid out by municipality for tax appeals in 2021	\$30,752.86
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Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	10	\$43,714,600.00	34.65%
15B Other Schools			0.00%
15C Public Property	36	\$41,305,200.00	32.74%
15D Church and Charities	12	\$24,805,700.00	19.66%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	29	\$16,350,800.00	12.96%
Total	87	\$126,176,300.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 6.29%			
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USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[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	0.00	7.00	42,900.00	\$39,000.00	\$0.00	\$0.00	\$0.00	\$3,900.00
Supervisory Staff (Department Heads & Managers)	5.00	0.00	768,689.30	\$552,863.00	\$0.00	\$63,250.00	\$97,290.00	\$55,286.30
Police Officers (Including Superior Officers)	33.00	0.00	8,592,366.91	\$5,367,520.00	\$300,000.00	\$1,365,000.00	\$993,094.91	\$566,752.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	32.00	0.00	3,512,670.94	\$2,398,702.00	\$238,000.00	\$293,250.00	\$319,048.74	\$263,670.20
All Other Non-Union Employees not listed above	13.00	74.00	2,313,599.31	\$1,348,038.00	\$0.00	\$218,500.00	\$612,257.51	\$134,803.80
Totals	83.00	81.00	15,230,226.46	\$9,706,123.00	\$538,000.00	\$1,940,000.00	\$2,021,691.16	\$1,024,412.30

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	21.00	\$12,981.60	\$272,613.60	22.00	\$12,756.24	\$280,637.28
Parent & Child	6.00	\$22,437.36	\$134,624.16	8.00	\$22,033.92	\$176,271.36
Employee & Spouse (or Partner)	15.00	\$24,950.88	\$374,263.20	16.00	\$24,500.16	\$392,002.56
Family	27.00	\$34,406.64	\$928,979.28	24.00	\$33,777.84	\$810,668.16
Employee Cost Sharing Contribution (enter as negative -)			(\$395,000.00)			(\$385,000.00)
Subtotal	69.00		\$1,315,480.24	70.00		\$1,274,579.36
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$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	13	\$6,138.98	\$79,806.72	12	\$4,941.01	\$59,292.12
Parent & Child	1	\$21,217.80	\$21,217.80	1	\$16,087.56	\$16,087.56
Employee & Spouse (or Partner)	24	\$14,999.12	\$359,978.76	20	\$12,457.12	\$249,142.40
Family	7	\$35,029.66	\$245,207.64	8	\$28,498.20	\$227,985.60
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	45.00		\$706,210.92	41.00		\$552,507.68
GRAND TOTAL	114.00		\$2,021,691.16	111.00		\$1,827,087.04

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
ACCUMULATED ABSENCE LIABILITY

			Legal basis for benefit (check applicable items)		
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Projected Potential Liability Police Department	525.00	\$402,515.00	x		
Projected Potential Liability Department of Public Works	702.00	\$215,291.42	x		
Projected Potential Liability Non-Union Employees - Vacation	102.00	\$29,000.00		x	
Projected Potential Liability Non-Union Employees - Sick	434.00	\$29,000.00		x	
Projected Potential Liability Police Department - Chief	231.00	\$190,000.00		x	
Actual Liability - Police Chief Unused Vacation - Paid in 2022	40.00	\$31,788.61		x	
Actual Liability - DPW Secretary - Terminal pay, Unused Vacation & Unused Personal Days - To be paid on 7/1/22	121.00	\$22,095.35	x		
NOTE:					
These calculations are based on union contracts and local ordinances for those employees who are eligible for retirement and/or have accrued the terminal leave benefit as of 12/31/21.					
In addition to the reserve of \$228,037.08 on the balance sheet the terminal pay liability is budgeted in year of retirement.					
Funding may also come from budget reserve year transfers.					
Totals	2155.00	\$919,690.38			
Total Funds Reserved as of end of 2021		\$228,037.08			
Total Funds Appropriated in 2022		\$50,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions		Net Debt	Current Year Budget		2023 Budget	2024 Budget	All Additional Future Years' Budgets	
Local School Debt			\$5,755,000.00	\$5,755,000.00	\$0.00	Utility Fund - Principal		\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt					\$0.00	Utility Fund - Interest		\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt						Bond Anticipation Notes - Principal		\$0.00			
					\$0.00	Bond Anticipation Notes - Interest		\$0.00			
					\$0.00	Bonds - Principal		\$1,045,000.00	\$1,030,000.00	\$870,000.00	\$6,090,000.00
					\$0.00	Bonds - Interest		\$123,650.00	\$102,850.00	\$82,650.00	\$313,200.00
					\$0.00	Loans & Other Debt - Principal		\$0.00	\$0.00	\$0.00	\$0.00
					\$0.00	Loans & Other Debt - Interest		\$2,537.00	\$2,030.00	\$1,525.00	\$1,522.00
					\$0.00	Total		\$1,171,187.00	\$1,134,880.00	\$954,175.00	\$6,404,722.00
Municipal Purposes						Total Principal		\$1,045,000.00	\$1,030,000.00	\$870,000.00	\$6,090,000.00
Debt Authorized (BNI)			\$2,170,735.17	\$0.00	\$2,170,735.17	Total Interest		\$126,187.00	\$104,880.00	\$84,175.00	\$314,722.00
Notes Outstanding			\$0.00	\$0.00	\$0.00	% of Total Current Year Budget		5.24%			
Bonds Outstanding			\$9,035,000.00	\$0.00	\$9,035,000.00						
Loans and Other Debt			\$0.00	\$0.00	\$0.00						
Total (Current Year)			\$16,960,735.17	\$5,755,000.00	\$11,205,735.17	Description		Debt Not Listed Above			
						Total Guarantees - Governmental					
						Total Guarantees - Other					
						Total Capital/Equipment Leases					
						Total Other					
Population (2020 census)			11,870			Bond Rating		Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt			\$1,428.87			Rating		AA3			
Per Capita Net Debt			\$944.04			Year of Last Rating		2021			
3 Year Average Property Valuation				\$1,964,314,727.00		Mark "X" if Municipality has no bond rating					
Net Debt as % of 3 Year Average Property Valuation				0.57%							

Sheet UFB-10

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

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

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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