



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:**

**Website:**

**Phone Number:**

**Mailing Address:**

Email the UFB if not using Outlook

**Municipality:**  **State:**  **Zip:**

**Mayor**

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

**Chief Administrative Officer**

Michael		Kronyak		mkronyak@hasbrouck-heightsnj.org
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**Chief Financial Officer**

Michael		Kronyak		mkronyak@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
Justin		DiPisa	12/31/2020	councilmandipisa@hasbrouck-heightsnj.org
Christopher		Hillmann	12/31/2020	councilmanhillmann@hasbrouck-heightsnj.org
Russell		Lipari	12/31/2021	councilmanlipari@hasbrouck-heightsnj.org
Steven		Reyngoudt	12/31/2021	councilmanreyngoudt@hasbrouck-heightsnj.org
Ronald		Kistner	12/31/2022	councilmankistner@hasbrouck-heightsnj.org
Josephine		Ciocia	12/31/2022	councilwomanciocia@hasbrouck-heightsnj.org

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2019 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	0.856	\$15,129,243.48	30.11%	\$3,363.22
Municipal Library	0.034	\$606,048.83	1.21%	\$133.59
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	1.706	\$30,127,255.00	59.96%	\$6,702.87
Regional School District			0.00%	\$0.00
County Purposes	0.238	\$4,203,468.53	8.37%	\$935.10
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$179,839.85	0.36%	\$43.22
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2019 Budget)</b>	<b>2.845</b>	<b>\$50,245,855.69</b>	<b>100.00%</b>	<b>\$11,178.01</b>

Total Taxable Valuation as of October 1, 2019 \$1,797,767,287.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$401,500.00

#### Prior Year to Current Year Comparison

##### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.856	0.866	1.17%

##### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$15,129,243.48	\$15,560,695.85	2.85%	\$431,452.37

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,363.22	\$3,476.99	3.38%	\$113.77

### Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$15,560,695.85
Municipal Library	ACTUAL	\$636,739.15
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$30,887,794.00
Regional School District		
County Purposes	ESTIMATED	\$4,350,000.00
County Library	ESTIMATED	\$183,500.00
County Board of Health		
County Open Space		
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$51,618,729.00</b>
Revenue Anticipated, Excluding Tax Levy		4,682,389.45
Budget Appropriations, before Reserve for Uncollected Taxes		19,883,582.76
Total Non-Municipal Tax Levy		\$35,421,294.00
Amount to be Raised by Taxes - Before RUT		\$50,622,487.31
Reserve for Uncollected Taxes (RUT)		\$996,241.47
Total Amount to be Raised by Taxes		\$51,618,728.78
% of Tax Collections used to Calculate RUT		<u>98.07%</u>
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 2019		49,972,641.35
Total Tax Levy, CY 2019		50,323,075.06
% of Taxes Collected, CY 2019		<u>99.30%</u>
Delinquent Taxes - December 31, 2019		<u>\$315,917.48</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	3.14%	\$40,000.00	\$1,275,000.00	\$1,315,000.00	\$1,315,000.00							
08	Local Revenue	-17.67%	(\$334,713.75)	\$1,893,885.98	\$1,559,172.23	\$1,559,172.23							
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	-5.35%	(\$10,175.00)	\$190,175.00	\$180,000.00	\$180,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	26.23%	\$38,750.37	\$147,749.63	\$186,500.00	\$186,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-4.64%	(\$2,121.83)	\$45,691.05	\$43,569.22	\$43,569.22							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-18.24%	(\$70,257.92)	\$385,257.92	\$315,000.00	\$315,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	5.06%	\$30,690.32	\$606,048.83	\$636,739.15	\$636,739.15							
07	Minimum Library Tax	-1.81%	(\$286,436.97)	\$15,847,132.82	\$15,560,695.85	\$15,560,695.85							
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								
	<b>Total</b>	<b>-2.77%</b>	<b>(\$594,264.78)</b>	<b>\$21,474,089.23</b>	<b>\$20,879,824.45</b>	<b>\$20,879,824.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	-3.11%	(\$28,500.00)	\$916,750.00	\$888,250.00	\$888,250.00							
21	Land-Use Administration	0.50	0.50	-4.41%	(\$3,000.00)	\$68,000.00	\$65,000.00	\$65,000.00							
22	Uniform Construction Code	0.50	3.50	0.45%	\$650.00	\$145,850.00	\$146,500.00	\$146,500.00							
23	Insurance			2.75%	\$77,740.00	\$2,829,839.00	\$2,907,579.00	\$2,907,579.00							
25	Public Safety	33.00		3.24%	\$177,275.00	\$5,472,725.00	\$5,650,000.00	\$5,650,000.00							
26	Public Works	31.00		3.66%	\$97,050.00	\$2,653,350.00	\$2,750,400.00	\$2,750,400.00							
27	Health and Human Services	1.00		0.30%	\$650.00	\$214,450.00	\$215,100.00	\$215,100.00							
28	Parks and Recreation	1.00	37.00	2.68%	\$10,000.00	\$373,250.00	\$383,250.00	\$383,250.00							
29	Education (including Library)	6.00	18.00	-4.62%	(\$37,400.00)	\$809,650.00	\$772,250.00	\$772,250.00							
30	Unclassified			-5.11%	(\$7,371.83)	\$144,191.05	\$136,819.22	\$136,819.22							
31	Utilities and Bulk Purchases			-0.17%	(\$3,000.00)	\$1,793,500.00	\$1,790,500.00	\$1,790,500.00							
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$433,750.00	\$433,750.00	\$433,750.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			-0.67%	(\$13,437.00)	\$2,005,565.00	\$1,992,128.00	\$1,992,128.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			26.23%	\$38,750.00	\$147,750.00	\$186,500.00	\$186,500.00							
43	Court and Public Defender	1.00	4.00	5.53%	\$6,500.00	\$117,500.00	\$124,000.00	\$124,000.00							
44	Capital			45.63%	\$23,500.00	\$51,500.00	\$75,000.00	\$75,000.00							
45	Debt			-0.23%	(\$3,214.64)	\$1,369,771.18	\$1,366,556.54	\$1,366,556.54							
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			-0.03%	(\$260.46)	\$996,502.15	\$996,241.69	\$996,241.69							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>80.00</b>	<b>71.00</b>	<b>1.64%</b>	<b>\$335,931.07</b>	<b>\$20,543,893.38</b>	<b>\$20,879,824.45</b>	<b>\$20,879,824.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	98	\$9,863,200.00	0.55%	15A Public Schools	10	\$43,679,900.00	34.23%
2 Residential	3,332	\$1,338,222,000.00	74.49%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	34	\$40,624,600.00	31.84%
4A Commercial	188	\$334,768,400.00	18.63%	15D Church and Charities	12	\$24,491,500.00	19.19%
4B Industrial	13	\$31,773,600.00	1.77%	15E Cemeteries & Graveyards			0.00%
4C Apartments	24	\$81,973,500.00	4.56%	15F Other Exempt	30	\$18,799,700.00	14.73%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>3,655</b>	<b>\$1,796,600,700.00</b>	<b>100.00%</b>	<b>Total</b>	<b>86</b>	<b>\$127,595,700.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$1,796,600,700.00			
Total # of property tax appeals filed in 2019				County Tax Board		13.00	
				State Tax Court		22.00	
Number of 2019 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				22.00			
Amount paid out by municipality for tax appeals in 2019				\$154,231.17			
				Percentage of Exempt vs. Non-Exempt Properties 7.10%			

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 2019 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  
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	74,879.75	\$39,500.00			\$32,358.00	\$3,021.75
Supervisory Staff (Department Heads & Managers)	4.00		655,779.25	\$484,500.00		\$56,650.00	\$77,565.00	\$37,064.25
Police Officers (Including Superior Officers)	29.00		7,276,638.88	\$4,894,750.00	\$300,000.00	\$1,111,155.00	\$895,410.00	\$75,323.88
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	28.00		3,585,865.73	\$2,254,150.00	\$146,500.00	\$262,650.00	\$738,916.00	\$183,649.73
All Other Non-Union Employees not listed above	18.00	64.00	2,567,557.03	\$1,748,850.00		\$195,700.00	\$489,220.00	\$133,787.03
<b>Totals</b>	<b>79.00</b>	<b>71.00</b>	<b>14,160,720.63</b>	<b>\$9,421,750.00</b>	<b>\$446,500.00</b>	<b>\$1,626,155.00</b>	<b>\$2,233,469.00</b>	<b>\$432,846.63</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	30.00	\$17,193.60	\$515,808.00	27.00	\$14,940.00	\$403,380.00
Parent & Child	9.00	\$27,957.60	\$251,618.40	10.00	\$24,744.00	\$247,440.00
Employee & Spouse (or Partner)	10.00	\$33,333.60	\$333,336.00	9.00	\$28,836.00	\$259,524.00
Family	25.00	\$44,217.60	\$1,105,440.00	27.00	\$38,712.00	\$1,045,224.00
Employee Cost Sharing Contribution (enter as negative - )			(\$495,000.00)			(\$432,000.00)
<b>Subtotal</b>	<b>74.00</b>		<b>\$1,711,202.40</b>	<b>73.00</b>		<b>\$1,523,568.00</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$32,358.00	\$32,358.00	1	\$28,836.00	\$28,836.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$1,129.00)			(\$973.00)
<b>Subtotal</b>	<b>1.00</b>		<b>\$31,229.00</b>	<b>1.00</b>		<b>\$27,863.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	12	\$4,531.00	\$54,372.00	13	\$10,296.00	\$133,848.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	18	\$11,042.00	\$198,756.00	19	\$11,218.00	\$213,142.00
Family	11	\$25,560.00	\$281,160.00	11	\$25,636.00	\$281,996.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>41.00</b>		<b>\$534,288.00</b>	<b>43.00</b>		<b>\$628,986.00</b>
<b>GRAND TOTAL</b>	<b>116.00</b>		<b>\$2,276,719.40</b>	<b>117.00</b>		<b>\$2,180,417.00</b>

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

NO
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