



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

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
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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
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
Russel		Lipari	12/31/2021	councilmanlipari@hasbrouck-heightsnj.org
Steven		Reyngoudt	12/31/2021	councilmanreyngoudt@hasbrouck-heightsnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 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	0.856	\$14,707,729.62	30.01%	\$3,278.48	Municipal Purpose Tax	ACTUAL	\$15,129,243.48
Municipal Library	0.036	\$616,094.38	1.26%	\$137.88	Municipal Library	ACTUAL	\$606,048.83
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	1.705	\$29,306,120.00	59.80%	\$6,530.15	Local School District	ACTUAL	\$30,127,254.38
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.245	\$4,199,383.31	8.57%	\$938.35	County Purposes	ESTIMATED	\$4,283,383.31
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	\$178,873.00	0.36%	\$38.30	County Open Space	ESTIMATED	\$182,473.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.852	\$49,008,200.31	100.00%	\$10,923.16	Total ESTIMATED amount to be raised by taxes		\$50,328,403.00
Total Taxable Valuation as of October 1, 2018 <u>\$1,767,208,570.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,808,601.07</u>		
Current Year Average Residential Assessment <u>\$392,900.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>19,547,391.23</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$34,593,110.69</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$49,331,900.85</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$996,502.38</u>		
	0.856	0.856	0.00%		Total Amount to be Raised by Taxes <u>\$50,328,403.23</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.02%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$14,707,729.62	\$15,129,243.48	2.87%	\$421,513.86	Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes C</u>					Total Tax Revenue, Collections CY 2018 <u>48,641,295.36</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2018 <u>49,080,538.63</u>		
	\$3,278.48	\$3,363.22	2.58%	\$84.74	% of Taxes Collected, CY 2018 <u>99.11%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2018 <u>\$407,012.36</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	-9.71%	(\$153,806.94)	\$1,583,564.96	\$1,429,758.02	\$1,429,758.02							
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	-10.54%	(\$21,218.25)	\$201,218.25	\$180,000.00	\$180,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$147,750.00		\$147,750.00	\$147,750.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-5.62%	(\$2,719.31)	\$48,410.36	\$45,691.05	\$45,691.05							
08	Other Special Items	-2.37%	(\$6,126.59)	\$258,380.59	\$252,254.00	\$252,254.00							
15	Receipts from Delinquent Taxes	-5.25%	(\$21,896.69)	\$416,896.69	\$395,000.00	\$395,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-1.29%	(\$198,150.55)	\$15,327,394.03	\$15,129,243.48	\$15,129,243.48							
07	Minimum Library Tax	-1.63%	(\$10,045.55)	\$616,094.38	\$606,048.83	\$606,048.83							
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	-1.28%	(\$266,213.88)	\$20,810,107.26	\$20,543,893.38	\$20,543,893.38	\$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			9.99%	\$83,550.00	\$835,950.00	\$919,500.00	\$919,500.00								
21			8.67%	\$5,425.00	\$62,575.00	\$68,000.00	\$68,000.00								
22			4.83%	\$6,750.00	\$139,750.00	\$146,500.00	\$146,500.00								
23			-4.74%	(\$144,487.00)	\$3,049,976.00	\$2,905,489.00	\$2,905,489.00								
25			5.10%	\$267,950.00	\$5,253,525.00	\$5,521,475.00	\$5,521,475.00								
26			2.77%	\$70,700.00	\$2,548,150.00	\$2,618,850.00	\$2,618,850.00								
27			11.14%	\$14,700.00	\$132,000.00	\$146,700.00	\$146,700.00								
28			5.48%	\$23,400.00	\$427,350.00	\$450,750.00	\$450,750.00								
29			-0.25%	(\$2,000.00)	\$811,650.00	\$809,650.00	\$809,650.00								
30			6.96%	\$13,180.69	\$189,510.36	\$202,691.05	\$202,691.05								
31			0.31%	\$5,500.00	\$1,788,000.00	\$1,793,500.00	\$1,793,500.00								
32			4.83%	\$20,000.00	\$413,750.00	\$433,750.00	\$433,750.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			9.93%	\$177,560.00	\$1,788,705.00	\$1,966,265.00	\$1,966,265.00								
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43			2.86%	\$4,000.00	\$140,000.00	\$144,000.00	\$144,000.00								
44			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00								
45			8.67%	\$109,246.53	\$1,260,524.65	\$1,369,771.18	\$1,369,771.18								
46			-100.00%	(\$25,000.00)	\$25,000.00	\$0.00	\$0.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			0.35%	\$3,494.02	\$993,008.13	\$996,502.15	\$996,502.15								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	0.00	0.00	3.18%	\$633,969.24	\$19,909,424.14	\$20,543,393.38	\$20,543,393.38	\$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>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
X				Due from Hasbrouck Heights Board of Education	\$62,930.00	The Board of Education will be making contributions towards debt service payments required on the Hitchcock Field Improvement Project. 2019 is the fifth year of 10 years of debt service payments.
X				Reserve from Sale of Municipal Assets	\$25,000.00	The balance sheet reflects \$55,000.00 in the reserve from Sale of Municipal Assets. \$25,000.00 of which is being used in the 2019 budget to offset taxes.
X				Due from FEMA Storm Reimbursement	\$38,514.62	This revenue is for a one time storm event.
X	X			Due from Capital Fund	\$59,725.00	This represents the Premium on Sale of Bond Anticipation Notes and may be non-recurring.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	96	\$8,741,000.00	0.49%	15A Public Schools	10	\$41,585,800.00	34.10%
2 Residential	3,334	\$1,310,556,800.00	74.18%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	34	\$38,390,200.00	31.48%
4A Commercial	188	\$335,261,900.00	18.98%	15D Church and Charities	12	\$24,441,400.00	20.04%
4B Industrial	13	\$30,974,600.00	1.75%	15E Cemeteries & Graveyards			0.00%
4C Apartments	24	\$79,970,200.00	4.53%	15F Other Exempt	28	\$17,550,000.00	14.39%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,153,070.00	0.07%				
Total	3,656	\$1,766,657,570.00	100.00%	Total	84	\$121,967,400.00	100.00%
Average Ratio (%), Assessed to True Value		100.00%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$1,766,657,570.00		6.90%			
Total # of property tax appeals filed in 2018		County Tax Board	32.00				
		State Tax Court	24.00				
Number of 2018 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 2018		\$11,484.80					

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 2018 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 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 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					Mark "X" if Grand Total					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	70,384.75	\$39,500.00			\$27,863.00	\$3,021.75
Supervisory Staff (Department Heads & Managers)	4.00		633,755.92	\$472,063.00		\$56,112.10	\$69,468.00	\$36,112.82
Police Officers (Including Superior Officers)	29.00		6,678,745.08	\$4,292,350.00	\$300,000.00	\$1,111,155.00	\$908,651.00	\$66,589.08
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	28.00		3,493,104.10	\$2,225,500.00	\$146,500.00	\$260,156.10	\$679,490.00	\$181,458.00
All Other Non-Union Employees not listed above	18.00	64.00	2,391,846.84	\$1,672,092.00		\$193,841.80	\$397,998.00	\$127,915.04
Totals	79.00	71.00	13,267,836.68	\$8,701,505.00	\$446,500.00	\$1,621,265.00	\$2,083,470.00	\$415,096.68

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	27.00	\$14,940.00	\$403,380.00	27.00	\$14,229.36	\$384,192.72
Parent & Child	10.00	\$24,744.00	\$247,440.00	9.00	\$23,519.28	\$211,673.52
Employee & Spouse (or Partner)	9.00	\$28,836.00	\$259,524.00	12.00	\$27,534.58	\$330,414.96
Family	27.00	\$38,712.00	\$1,045,224.00	28.00	\$38,667.00	\$1,082,676.00
Employee Cost Sharing Contribution (enter as negative -)			(\$432,000.00)			(\$439,000.00)
Subtotal	73.00		\$1,523,568.00	76.00		\$1,569,957.20
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$28,836.00	\$28,836.00	1	\$27,430.20	\$27,430.20
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$973.00)			(\$925.00)
Subtotal	1.00		\$27,863.00	1.00		\$26,505.20
Retirees - Health Benefits - Annual Cost						
Single Coverage	13	\$10,296.00	\$133,848.00	12	\$8,817.83	\$105,813.96
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	19	\$11,218.00	\$213,142.00	22	\$17,746.59	\$390,424.98
Family	11	\$25,636.00	\$281,996.00	11	\$40,571.73	\$446,289.03
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	43.00		\$628,986.00	45.00		\$942,527.97
GRAND TOTAL	117.00		\$2,180,417.00	122.00		\$2,538,990.37

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$10,365,000.00	\$10,365,000.00	\$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	\$1,001,998.36	\$1,001,998.36				
Notes Outstanding	\$5,924,500.00	\$5,924,500.00				
Bonds Outstanding	\$1,720,000.00	\$1,720,000.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$19,011,498.36	\$10,365,000.00	\$8,646,498.36			
Population (2010 census)	<u>11,842</u>					
Per Capita Gross Debt	<u>\$1,605.43</u>					
Per Capita Net Debt	<u>\$730.16</u>					
3 Yr. Average Property Valuation		<u>\$1,835,712,484.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.47%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$788,500.00			
Bond Anticipation Notes - Interest			\$162,471.18			
Bonds - Principal			\$350,000.00	\$350,000.00	\$345,000.00	\$675,000.00
Bonds - Interest			\$68,800.00	\$54,800.00	\$40,800.00	\$40,200.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,369,771.18	\$404,800.00	\$385,800.00	\$715,200.00
Total Principal			\$1,138,500.00	\$350,000.00	\$345,000.00	\$675,000.00
Total Interest			\$231,271.18	\$54,800.00	\$40,800.00	\$40,200.00
% of Total Current Year Budget			6.67%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
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			\$104,898.00
Providing	Teterboro	9-1-1 Coverage	Established over 50 years ago			\$7,231.00
Providing	Little Ferry	9-1-1 Coverage		9/1/2012	7/1/2018	\$4,500.00
Providing	Wood-Ridge	9-1-1 Coverage		8/1/2000		\$10,744.00
Providing	South Hackensack	Joine Assessor's Office		5/1/1998	8/1/2019	\$19,200.00
Providing	Carlstadt	Pistol Range		10/11/2011		\$2,913.00
Providing	Maywood	Pistol Range		12/26/2013		\$500.00
Providing	Board of Education	Field Renovation		6/19/2014	6/19/2024	\$61,700.00

USER FRIENDLY BUDGET SECTION - Notes

Press Alt + Enter to get a new line in each cell.
