



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0223_fbi_2017.xlsm

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	P.	Labrosse Jr.	6/30/2017	jlabrosse@hackensack.org

Chief Administrative Officer

Ted		Ehrenburg		tehrenburg@hackensack.org
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Chief Financial Officer

James	A.	Mangin		jmangin@hackensack.org
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Municipal Clerk

Deborah		Karlsson		dkarlsson@hackensack.org
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Registered Municipal Accountant

Frank		DiMaria		fdm718@icloud.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kathleen		Canestrino	6/30/2017	kcanestrino@hackensack.com
David		Sims	6/30/2017	dsims@hackensack.org
Leonardo		Battaglia	6/30/2017	lbattaglia@hackensack.org
Deborah		Keeling-Geddis	6/30/2017	dgeddis@hackensack.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	1.601	\$82,661,673.00	47.41%	\$3,863.89	Municipal Purpose Tax	ACTUAL	\$84,190,041.00
Municipal Library	0.038	\$1,979,628.00	1.14%	\$91.71	Municipal Library	ACTUAL	\$1,862,066.00
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	1.491	\$76,953,101.00	44.14%	\$3,598.41	Local School District	ESTIMATED	\$78,492,163.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.245	\$12,610,460.29	7.23%	\$591.29	County Purposes	ESTIMATED	\$12,862,669.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$138,680.92	0.08%	\$7.24	County Open Space	ESTIMATED	\$141,453.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.378	\$174,343,543.21	100.00%	\$8,152.54	Total ESTIMATED amount to be raised by taxes		\$177,548,392.00
Total Taxable Valuation as of October 1, 2016 <u>\$5,260,523,800.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>17,509,808.00</u>		
Current Year Average Residential Assessment <u>\$241,342.13</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>102,061,915.00</u>		
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy <u>\$91,496,285.00</u>		
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT <u>\$176,048,392.00</u>		
Prior Year	1.601	Current Year	1.600	% Change (+/-)	-0.04%	Reserve for Uncollected Taxes (RUT) <u>\$52,830.37</u>	
Comparison - Municipal Purposes Tax Levy					Total Amount to be Raised by Taxes <u>\$176,101,222.37</u>		
Prior Year	\$82,661,673.00	Current Year	\$84,190,041.00	% Change (+/-)	1.85%	% of Tax Collections used to Calculate RUT <u>99.97%</u>	
				\$ Change (+/-)	\$1,528,368.00	If % used exceeds the actual collection % then reference the statutory exception used <u>40A:4-41c(2) Levy net of Appeals</u>	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Tax Collections - ACTUAL as of Prior Year		
Prior Year	\$3,863.89	Current Year	\$3,862.44	% Change (+/-)	-0.04%	Total Tax Revenue, Collections CY 2016 <u>171,406,660.00</u>	
				\$ Change (+/-)	(\$1.45)	Total Tax Levy, CY 2016 <u>171,464,553.00</u>	
					% of Taxes Collected, CY 2016 <u>99.97%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$121,688.88</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	Parking Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	24.44%	\$660,000.00	\$2,700,000.00	\$3,360,000.00	\$3,000,000.00		\$360,000.00					
08	Local Revenue	32.16%	\$1,057,438.16	\$3,287,561.84	\$4,345,000.00	\$3,260,000.00		\$1,085,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,296,584.00	\$4,296,584.00	\$4,296,584.00							
08	Uniform Construction Code Fees	-1.10%	(\$24,542.00)	\$2,224,542.00	\$2,200,000.00	\$2,200,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-72.54%	(\$54,475.20)	\$75,097.20	\$20,622.00	\$20,622.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-73.23%	(\$269,279.16)	\$367,731.16	\$98,452.00	\$98,452.00							
08	Other Special Items	48.71%	\$1,517,911.34	\$3,116,238.66	\$4,634,150.00	\$4,634,150.00							
15	Receipts from Delinquent Taxes	-100.00%	(\$50,453.61)	\$50,453.61	\$0.00	\$0.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	4.77%	\$3,832,996.45	\$80,357,044.55	\$84,190,041.00	\$84,190,041.00							
07	Minimum Library Tax	-5.94%	(\$117,562.00)	\$1,979,628.00	\$1,862,066.00	\$1,862,066.00							
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	6.65%	\$6,552,033.98	\$98,454,881.02	\$105,006,915.00	\$103,561,915.00	\$0.00	\$1,445,000.00	\$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	S 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	Parking Utility	Utility	Utility	Utility	Utility	Utility
20	25.00	12.00	19.63%	\$780,000.00	\$3,973,600.00	\$4,753,600.00	\$3,899,800.00			\$853,800.00					
21	0.00	1.00	4.45%	\$4,000.00	\$89,950.00	\$93,950.00	\$93,950.00								
22	5.00	0.00	3.36%	\$44,300.00	\$1,319,950.00	\$1,364,250.00	\$1,364,250.00								
23	0.00	0.00	-4.93%	(\$975,000.00)	\$19,780,000.00	\$18,805,000.00	\$18,805,000.00								
25	250.00	74.00	4.45%	\$1,407,298.00	\$31,590,250.00	\$32,997,548.00	\$32,951,050.00	\$46,498.00							
26	79.00	3.00	0.35%	\$21,298.00	\$6,093,100.00	\$6,114,398.00	\$6,056,625.00	\$57,773.00							
27	12.00	1.00	-6.13%	(\$48,500.00)	\$791,150.00	\$742,650.00	\$742,650.00								
28	18.00	60.00	6.34%	\$87,417.00	\$1,378,400.00	\$1,465,817.00	\$1,432,400.00	\$33,417.00							
29	22.00	18.00	2.00%	\$56,524.00	\$2,826,248.00	\$2,882,772.00	\$2,882,772.00								
30	0.00	0.00	-64.42%	(\$3,474,660.00)	\$5,393,860.00	\$1,919,200.00	\$1,919,200.00								
31	0.00	0.00	0.14%	\$11,700.00	\$8,433,766.00	\$8,445,466.00	\$8,445,466.00								
32	0.00	0.00	-5.76%	(\$85,500.00)	\$1,485,500.00	\$1,400,000.00	\$1,400,000.00								
35	0.00	0.00	0.00%	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00								
36	0.00	0.00	5.88%	\$529,896.00	\$9,011,668.00	\$9,541,564.00	\$9,521,064.00			\$20,500.00					
37	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	0.00	0.00	-75.03%	(\$61,350.00)	\$81,772.00	\$20,422.00	\$20,422.00								
43	10.00	2.00	-4.83%	(\$38,250.00)	\$791,500.00	\$753,250.00	\$753,250.00								
44	0.00	0.00	8.40%	\$50,387.50	\$600,000.00	\$650,387.50	\$600,000.00			\$50,387.50					
45	0.00	0.00	29.53%	\$2,507,697.50	\$8,491,443.00	\$10,999,140.50	\$10,838,828.00			\$160,312.50					
46	0.00	0.00	0.00%	\$0.00	\$190,000.00	\$190,000.00	\$190,000.00								
48	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	0.00	0.00	50.00%	\$500,000.00	\$1,000,000.00	\$1,500,000.00	\$1,500,000.00								
55	0.00	0.00	#DIV/0!	\$360,000.00	\$0.00	\$360,000.00	\$360,000.00			\$360,000.00					
Total	421.00	171.00	1.62%	\$1,677,258.00	\$103,329,657.00	\$105,006,915.00	\$103,424,227.00	\$137,688.00	\$0.00	\$1,445,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	272	\$57,910,900.00	1.10%
2 Residential	8,043	\$1,941,114,800.00	36.90%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	1,161	\$1,913,353,700.00	36.37%
4B Industrial	223	\$322,384,000.00	6.13%
4C Apartments	212	\$1,025,760,400.00	19.50%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$0.00	0.00%
Total	9,912	\$5,260,523,800.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	33	\$200,405,100.00	16.17%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	108	\$368,309,500.00	29.72%
15D Church and Charities	71	\$79,959,400.00	6.45%
15E Cemeteries & Graveyards	6	\$41,574,400.00	3.35%
15F Other Exempt	90	\$549,204,400.00	44.31%
Total	308	\$1,239,452,800.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$5,260,523,800.00

Total # of property tax appeals filed in 2016	County Tax Board	412.00
	State Tax Court	389.00
Number of 2016 County Tax Board decisions appealed to Tax Court		97.00
Number of pending property tax appeals in State Tax Court		332.00

Amount paid out by municipality for tax appeals in 2016	\$9,851,091.36
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Percentage of Exempt vs. Non-Exempt Properties 23.56%

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 2016 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**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
94 State St (100 State St)	Other	\$177,600.00	\$6,000,000.00	\$202,680.00															
Total Long Term Exemptions - Column Total		177,600.00	6,000,000.00	202,680.00	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	X														Total Long Term Exemptions - GRAND TOTAL	\$177,600.00	\$6,000,000.00	\$202,680.00	

**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	0.00	5.00	61,648.86	\$54,600.00	\$0.00	\$7,048.86	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	23.00	0.00	2,949,717.47	\$2,308,729.92	\$0.00	\$298,057.03	\$342,930.52	\$0.00
Police Officers (Including Superior Officers)	123.00	12.00	22,947,534.47	\$16,168,230.00	\$610,000.00	\$4,124,515.47	\$2,044,789.00	\$0.00
Fire Fighters (Including Superior Officers)	100.00	0.00	17,871,081.24	\$12,257,609.00	\$735,000.00	\$3,126,916.06	\$1,751,556.18	\$0.00
All Other Union Employees not listed above	70.00	92.00	13,945,002.56	\$8,750,653.68	\$858,309.00	\$1,129,709.39	\$3,206,330.49	\$0.00
All Other Non-Union Employees not listed above	19.00	77.00	2,064,520.58	\$1,154,332.15	\$47,850.00	\$149,024.28	\$713,314.15	\$0.00
Totals	335.00	186.00	59,839,505.18	\$40,694,154.75	\$2,251,159.00	\$8,835,271.09	\$8,058,920.34	\$0.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

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	144.00	\$13,788.12	\$1,985,489.28	130.00	\$13,788.12	\$1,792,455.60
Parent & Child	46.00	\$23,359.08	\$1,074,517.68	42.00	\$23,359.08	\$981,081.36
Employee & Spouse (or Partner)	49.00	\$28,873.44	\$1,414,798.56	46.00	\$28,873.44	\$1,328,178.24
Family	156.00	\$39,020.64	\$6,087,219.84	165.00	\$39,020.64	\$6,438,405.60
Employee Cost Sharing Contribution (enter as negative -)			(\$2,400,000.00)			(\$2,200,000.00)
Subtotal	395.00		\$8,162,025.36	383.00		\$8,340,120.80
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$13,788.12	\$0.00	0	\$13,788.12	\$0.00
Parent & Child	0	\$23,359.08	\$0.00	0	\$23,359.08	\$0.00
Employee & Spouse (or Partner)	0	\$28,873.44	\$0.00	0	\$28,873.44	\$0.00
Family	0	\$39,020.64	\$0.00	0	\$39,020.64	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	27	\$13,788.12	\$372,279.24	26	\$13,788.12	\$358,491.12
Parent & Child	13	\$23,359.08	\$303,668.04	11	\$23,359.08	\$256,949.88
Employee & Spouse (or Partner)	61	\$28,873.44	\$1,761,279.84	76	\$28,873.44	\$2,194,381.44
Family	71	\$39,020.64	\$2,770,465.44	62	\$39,020.64	\$2,419,279.68
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	172.00		\$5,207,692.56	175.00		\$5,229,102.12
GRAND TOTAL	567.00		\$13,369,717.92	558.00		\$13,569,222.92

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)?

NO

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

NO

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

	Gross Debt		Net Debt		Current Year	2018	2019	All Additional Future
		Deductions			Budget	Budget	Budget	Years' Budgets
Local School Debt	\$2,340,000.00	\$2,340,000.00	\$0.00	Utility Fund - Principal	\$150,000.00	\$150,000.00	\$0.00	\$0.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$10,312.50	\$3,375.00	\$0.00	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$7,010,430.00			
Parking	\$734,000.00	\$734,000.00	\$0.00	Bond Anticipation Notes - Interest	\$569,430.00			
0			\$0.00	Bonds - Principal	\$2,220,000.00	\$2,590,000.00	\$2,610,000.00	\$10,724,000.00
0			\$0.00	Bonds - Interest	\$397,430.00	\$320,046.50	\$264,459.50	\$692,524.00
0			\$0.00	Loans & Other Debt - Principal	\$381,916.00	\$232,335.04	\$232,763.04	\$3,084,686.38
0			\$0.00	Loans & Other Debt - Interest	\$96,014.00	\$82,506.40	\$76,490.89	\$501,185.00
0			\$0.00					
0			\$0.00	Total	\$10,835,532.50	\$3,378,262.94	\$3,183,713.43	\$15,002,395.38
Municipal Purposes				Total Principal	\$9,762,346.00	\$2,972,335.04	\$2,842,763.04	\$13,808,686.38
Debt Authorized	\$28,120,421.82		\$28,120,421.82	Total Interest	\$1,073,186.50	\$405,927.90	\$340,950.39	\$1,193,709.00
Notes Outstanding	\$32,155,703.00	\$2,086,792.67	\$30,068,910.33	% of Total Current Year Budget	10.32%			
Bonds Outstanding	\$18,144,000.00	\$2,445,000.00	\$15,699,000.00					
Loans and Other Debt	\$3,931,699.94		\$3,931,699.94	Description	Debt Not Listed Above			
Total (Current Year)	\$85,425,824.76	\$7,605,792.67	\$77,820,032.09	Total Guarantees - Governmental				
				Total Guarantees - Other				
Population (2010 census)	43,010			Total Capital/Equipment Leases	\$163,200.00	\$171,071.62	\$51,827.90	\$0.00
Per Capita Gross Debt	\$1,986.19			Total Other	\$163,200.00	\$171,071.62	\$51,827.90	\$0.00
Per Capita Net Debt	\$1,809.35							
3 Yr. Average Property Valuation		\$5,687,530,992.00		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	AA3	AA		
				Year of Last Rating	2013	2014		
Net Debt as % of 3 Year Avg Property Valuation		1.37%		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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