



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0223_fba_2020.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.	6/30/2021	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	6/30/2021	kcanestrino@hackensack.org
David		Sims	6/30/2021	dsims@hackensack.org
Leonardo		Battaglia	6/30/2021	lbattaglia@hackensack.org
Stephanie		VonRudenberg	6/30/2021	svonrudenberg@hackensack.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 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	1.545	\$85,689,118.00	46.05%	\$3,952.60	Municipal Purpose Tax	ACTUAL	\$85,391,072.94
Municipal Library	0.035	\$1,952,514.00	1.05%	\$89.54	Municipal Library	ACTUAL	\$1,983,715.06
Municipal Open Space	0.005	\$277,204.62	0.15%	\$12.79	Municipal Open Space	ESTIMATED	\$282,386.00
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	1.521	\$84,329,910.00	45.31%	\$3,891.19	Local School District	ESTIMATED	\$85,283,457.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.240	\$13,274,661.23	7.13%	\$0.00	County Purposes	ESTIMATED	\$13,540,154.45
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$574,148.58	0.31%	\$28.14	County Open Space	ESTIMATED	\$585,631.55
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	3.357	\$186,097,556.43	100.00%	\$7,974.26	Total ESTIMATED amount to be raised by taxes		\$187,066,417.00
Total Taxable Valuation as of October 1, 2019 <u>\$5,544,092,400.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>21,139,449.24</u>		
Current Year Average Residential Assessment <u>\$255,831.84</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>107,014,237.24</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$99,691,629.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$185,566,417.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,496,503.36</u>		
1.545	1.514	-2.01%			Total Amount to be Raised by Taxes <u>\$187,062,920.36</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.20%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <u>40A:4-41c(2) Levy net of Appeals</u>		
\$85,689,118.00	\$85,391,072.94	-0.35%	(\$298,045.06)				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2019 <u>185,520,995.50</u>		
\$3,952.60	\$3,873.29	-2.01%	(\$79.31)		Total Tax Levy, CY 2019 <u>185,521,305.53</u>		
					% of Taxes Collected, CY 2019 <u>100.00%</u>		
					Delinquent Taxes - December 31, 2019 <u>\$310.03</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	10.00%	\$400,000.00	\$4,000,000.00	\$4,400,000.00	\$4,000,000.00		\$400,000.00					
08	Local Revenue	31.29%	\$1,300,219.11	\$4,155,280.89	\$5,455,500.00	\$4,191,000.00		\$1,264,500.00					
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	-9.16%	(\$342,976.00)	\$3,742,976.00	\$3,400,000.00	\$3,400,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-0.01%	(\$0.69)	\$10,249.69	\$10,249.00	\$10,249.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-32.63%	(\$109,674.80)	\$336,091.04	\$226,416.24	\$226,416.24							
08	Other Special Items	32.46%	\$1,229,035.19	\$3,786,164.81	\$5,015,200.00	\$5,015,200.00							
15	Receipts from Delinquent Taxes	-100.00%	(\$8,616.00)	\$8,616.00	\$0.00	\$0.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.58%	\$1,330,419.52	\$84,060,653.42	\$85,391,072.94	\$85,391,072.94							
07	Minimum Library Tax	1.60%	\$31,201.06	\$1,952,514.00	\$1,983,715.06	\$1,983,715.06							
54	Open Space Levy Tax	0.00%	\$0.00	\$277,204.62	\$277,204.62		\$277,204.62						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	3.59%	\$3,829,607.39	\$106,626,334.47	\$110,455,941.86	\$108,514,237.24	\$277,204.62	\$1,664,500.00	\$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	Parking Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	23.00	5.00	22.51%	\$1,180,910.00	\$5,245,150.00	\$6,426,060.00	\$5,407,100.00	\$100,000.00	\$918,960.00					
21	Land-Use Administration	10.00	1.00	15.04%	\$104,150.00	\$692,270.00	\$796,420.00	\$796,420.00							
22	Uniform Construction Code	7.00	2.00	23.29%	\$187,000.00	\$802,850.00	\$989,850.00	\$989,850.00							
23	Insurance			5.96%	\$1,209,000.00	\$20,273,000.00	\$21,482,000.00	\$21,482,000.00							
25	Public Safety	235.00	70.00	1.02%	\$333,973.45	\$32,700,550.00	\$33,034,523.45	\$32,908,060.00	\$126,463.45						
26	Public Works	45.00	1.00	0.16%	\$7,121.79	\$4,349,150.00	\$4,356,271.79	\$4,302,500.00	\$53,771.79						
27	Health and Human Services	12.00	2.00	3.90%	\$39,000.00	\$1,001,050.00	\$1,040,050.00	\$1,040,050.00							
28	Parks and Recreation	15.00	60.00	11.47%	\$173,236.63	\$1,510,100.00	\$1,683,336.63	\$1,400,950.00	\$282,386.63						
29	Education (including Library)	23.00	19.00	-2.48%	(\$68,799.00)	\$2,773,220.00	\$2,704,421.00	\$2,704,421.00							
30	Unclassified			1.18%	\$27,000.00	\$2,286,000.00	\$2,313,000.00	\$2,313,000.00							
31	Utilities and Bulk Purchases	2.00	0.00	-0.48%	(\$11,300.00)	\$2,354,300.00	\$2,343,000.00	\$2,343,000.00							
32	Landfill / Solid Waste Disposal	33.00	1.00	-0.94%	(\$88,550.00)	\$9,429,150.00	\$9,340,600.00	\$9,340,600.00							
35	Contingency			0.00%	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00							
36	Statutory Expenditures			-2.04%	(\$224,976.00)	\$11,006,032.00	\$10,781,056.00	\$10,718,056.00		\$63,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			0.00%	\$0.00	\$20,422.00	\$20,422.00	\$20,422.00							
43	Court and Public Defender	11.00	1.00	-1.96%	(\$15,660.00)	\$797,760.00	\$782,100.00	\$782,100.00							
44	Capital			25.08%	\$100,332.00	\$400,000.00	\$500,332.00	\$400,000.00		\$100,332.00					
45	Debt			1.63%	\$155,621.00	\$9,566,160.00	\$9,721,781.00	\$9,539,573.00		\$182,208.00					
46	Deferred Charges			25.47%	\$48,400.00	\$190,000.00	\$238,400.00	\$238,400.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00							
55	Surplus General Budget			#DIV/0!	\$400,000.00	\$400,000.00	\$400,000.00	\$0.00		\$400,000.00					
	Total	416.00	162.00	3.33%	\$3,556,459.87	\$106,904,664.00	\$110,461,123.87	\$108,234,002.00	\$280,235.24	\$282,386.63	\$1,664,500.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 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	275	\$61,899,700.00	1.12%	15A Public Schools	32	\$200,376,300.00	16.19%
2 Residential	8,038	\$2,014,583,100.00	36.34%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	110	\$368,471,500.00	29.77%
4A Commercial	1,153	\$1,974,594,400.00	35.62%	15D Church and Charities	67	\$75,864,800.00	6.13%
4B Industrial	223	\$323,042,200.00	5.83%	15E Cemeteries & Graveyards	6	\$41,574,400.00	3.36%
4C Apartments	214	\$1,169,973,000.00	21.10%	15F Other Exempt	94	\$551,611,100.00	44.56%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	9,904	\$5,544,092,400.00	100.00%	Total	309	\$1,237,898,100.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$5,544,092,400.00			
Total # of property tax appeals filed in 2019				County Tax Board		277.00	
				State Tax Court		190.00	
Number of 2019 County Tax Board decisions appealed to Tax Court				132.00			
Number of pending property tax appeals in State Tax Court				322.00			
Amount paid out by municipality for tax appeals in 2019				\$2,596,823.07			
				Percentage of Exempt vs. Non-Exempt Properties			
				22.33%			

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	1	\$0.00	\$1,525,000.00	\$51,194.25
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	1	0.00	1,525,000.00	51,194.25

**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 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate
100 State St.	Comm./Indust.	\$477,000.00	\$2,810,000.00	\$943,317.00															
Total Long Term Exemptions - Column Total		477,000.00	2,810,000.00	943,317.00	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		\$477,000.00	\$2,810,000.00	\$943,317.00	Total Long Term Exemptions - GRAND TOTAL		\$477,000.00	\$2,810,000.00	\$943,317.00	Total Long Term Exemptions - GRAND TOTAL		\$477,000.00	\$2,810,000.00	\$943,317.00

**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		5.00	54,600.00	\$54,600.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	18.00	1.00	3,152,351.63	\$2,427,960.00	\$0.00	\$253,260.00	\$285,392.69	\$185,738.94
Police Officers (Including Superior Officers)	104.00	9.00	19,929,889.85	\$13,049,859.00	\$1,045,535.00	\$3,888,858.00	\$1,741,254.64	\$204,383.21
Fire Fighters (Including Superior Officers)	100.00	0.00	19,786,915.86	\$12,978,574.00	\$1,119,862.00	\$3,867,615.00	\$1,616,437.54	\$204,427.32
All Other Union Employees not listed above	168.00	75.00	15,705,076.84	\$9,785,937.00	\$619,829.00	\$1,339,694.00	\$3,163,575.74	\$796,041.10
All Other Non-Union Employees not listed above	26.00	72.00	3,263,430.91	\$2,437,758.00	\$0.00	\$163,670.00	\$475,514.42	\$186,488.49
Totals	416.00	162.00	61,892,265.09	\$40,734,688.00	\$2,785,226.00	\$9,513,097.00	\$7,282,175.03	\$1,577,079.06

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	126.00	\$14,280.72	\$1,799,370.72	122.00	\$15,450.36	\$1,884,943.92
Parent & Child	40.00	\$24,571.32	\$982,852.80	41.00	\$26,041.44	\$1,067,699.04
Employee & Spouse (or Partner)	51.00	\$30,078.00	\$1,533,978.00	47.00	\$32,293.08	\$1,517,774.76
Family	155.00	\$40,648.68	\$6,300,545.40	162.00	\$43,641.96	\$7,069,997.52
Employee Cost Sharing Contribution (enter as negative -)			(\$2,100,000.00)			(\$2,100,000.00)
Subtotal	372.00		\$8,516,746.92	372.00		\$9,440,415.24
Elected Officials - Health Benefits - Annual Cost						
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 -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	40	\$16,470.60	\$658,824.00	38	\$15,450.36	\$587,113.68
Parent & Child	42	\$27,846.12	\$1,169,537.04	12	\$26,041.44	\$312,497.28
Employee & Spouse (or Partner)	50	\$34,464.48	\$1,723,224.00	77	\$32,293.08	\$2,486,567.16
Family	68	\$46,576.44	\$3,167,197.92	66	\$43,641.96	\$2,880,369.36
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	200.00		\$6,718,782.96	193.00		\$6,266,547.48
GRAND TOTAL	572.00		\$15,235,529.88	565.00		\$15,706,962.72

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$595,000.00	\$595,000.00	\$0.00			
Regional School Debt		\$0.00				
Utility Fund Debt						
Parking	\$3,584,000.00	\$3,584,000.00	\$0.00			
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$43,657,498.37	\$43,657,498.37				
Notes Outstanding	\$7,831,000.00	\$7,831,000.00				
Bonds Outstanding	\$43,749,000.00	\$43,749,000.00				
Loans and Other Debt	\$3,084,686.38	\$3,084,686.38				
Total (Current Year)	\$102,501,184.75	\$4,179,000.00	\$98,322,184.75			
Population (2010 census)	43,010					
Per Capita Gross Debt	\$2,383.19					
Per Capita Net Debt	\$2,286.03					
3 Yr. Average Property Valuation		\$5,828,643,594.67				
Net Debt as % of 3 Year Avg Property Valuation		1.69%				
Utility Fund - Principal			\$150,000.00	\$150,000.00	\$150,000.00	\$3,134,000.00
Utility Fund - Interest			\$32,208.00	\$28,680.00	\$25,680.00	\$22,680.00
Bond Anticipation Notes - Principal			\$0.00			
Bond Anticipation Notes - Interest			\$156,620.00			
Bonds - Principal			\$7,585,000.00	\$7,800,000.00	\$4,275,000.00	\$21,809,000.00
Bonds - Interest			\$1,482,253.00	\$1,185,611.26	\$938,979.76	\$5,239,692.50
Loans & Other Debt - Principal			\$243,199.65	\$208,645.02	\$209,099.35	\$2,423,742.36
Loans & Other Debt - Interest			\$70,466.79	\$63,921.41	\$59,217.08	\$307,579.72
Total			\$9,719,747.44	\$9,436,857.69	\$5,657,976.19	\$32,936,694.58
Total Principal			\$7,978,199.65	\$8,158,645.02	\$4,634,099.35	\$27,366,742.36
Total Interest			\$1,741,547.79	\$1,278,212.67	\$1,023,876.84	\$5,569,952.22
% of Total Current Year Budget			8.80%			
Description		Debt Not Listed Above				
Total Guarantees - Governmental			\$0.00	\$0.00	\$0.00	\$0.00
Total Guarantees - Other			\$0.00	\$0.00	\$0.00	\$0.00
Total Capital/Equipment Leases			\$0.00	\$0.00	\$0.00	\$0.00
Total Other			\$0.00	\$0.00	\$0.00	\$0.00
Bond Rating		Moody's	Standard & Poors	Fitch		
Rating		AA3	AA			
Year of Last Rating		2013	2018			
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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