



# 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		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**

**2020 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	1.512	\$85,391,072.94	45.71%	\$3,868.16
Municipal Library	0.035	\$1,983,715.06	1.06%	\$89.54
Municipal Open Space	0.005	\$277,204.62	0.15%	\$12.79
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	1.510	\$85,208,462.00	45.61%	\$3,863.04
Regional School District			0.00%	\$0.00
County Purposes	0.237	\$13,362,793.90	7.15%	\$606.31
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.010	\$579,410.41	0.31%	\$25.58
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2020 Budget)</b>	<b>3.309</b>	<b>\$186,802,658.93</b>	<b>100.00%</b>	<b>\$8,465.42</b>

Total Taxable Valuation as of	October 1, 2020	<u>\$5,581,852,750.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$255,888.00</u>

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
1.512	1.512	0.00%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$85,391,072.94	\$84,425,577.00	-1.13%	(\$965,495.94)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,868.16	\$3,869.03	0.02%	\$0.87

**Current Year 2021 Budget**

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$84,425,577.00
Municipal Library	ACTUAL	\$1,982,233.00
Municipal Open Space	ACTUAL	\$278,833.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$86,912,631.00
Regional School District		
County Purposes	ESTIMATED	\$13,630,049.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$590,998.62
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$187,820,321.62</b>

Revenue Anticipated, Excluding Tax Levy	23,112,959.38
Budget Appropriations, before Reserve for Uncollected Taxes	108,708,769.38
Total Non-Municipal Tax Levy	\$101,412,511.62
Amount to be Raised by Taxes - Before RUT	\$187,008,321.62
Reserve for Uncollected Taxes (RUT)	\$1,318,286.26
Total Amount to be Raised by Taxes	\$188,326,607.88

% of Tax Collections used to Calculate RUT 99.30%

If % used exceeds the actual collection % then reference the statutory exception used 40A:4-41c(2) Levy net of Appeals

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2020	186,131,044.87
Total Tax Levy, CY 2020	186,271,567.67
% of Taxes Collected, CY 2020	<u>99.92%</u>

Delinquent Taxes - December 31, 2020 \$1,556.64

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	Parking Utility	Utility	Utility	Utility	Utility
08	Surplus	27.50%	\$1,100,000.00	\$4,000,000.00	\$5,100,000.00	\$4,700,000.00			\$400,000.00				
08	Local Revenue	50.27%	\$1,937,041.79	\$3,853,458.21	\$5,790,500.00	\$4,416,000.00			\$1,374,500.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.01	\$4,296,583.99	\$4,296,584.00	\$4,296,584.00							
08	Uniform Construction Code Fees	72.52%	\$1,200,165.00	\$1,654,835.00	\$2,855,000.00	\$2,855,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	60.58%	\$3,769.00	\$6,222.00	\$9,991.00	\$9,991.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-93.91%	(\$868,612.53)	\$924,917.91	\$56,305.38	\$56,305.38							
08	Other Special Items	28.37%	\$1,498,286.73	\$5,280,792.27	\$6,779,079.00	\$6,779,079.00							
15	Receipts from Delinquent Taxes	-100.00%	(\$35,974.22)	\$35,974.22	\$0.00	\$0.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-0.73%	(\$628,280.98)	\$85,741,857.98	\$85,113,577.00	\$85,113,577.00							
07	Minimum Library Tax	-0.07%	(\$1,482.06)	\$1,983,715.06	\$1,982,233.00	\$1,982,233.00							
54	Open Space Levy Tax	0.15%	\$425.14	\$278,407.86	\$278,833.00		\$278,833.00						
56	Arts and Cultural 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>3.89%</b>	<b>\$4,205,337.88</b>	<b>\$108,056,764.50</b>	<b>\$112,262,102.38</b>	<b>\$110,208,769.38</b>	<b>\$278,833.00</b>	<b>\$0.00</b>	<b>\$1,774,500.00</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	Arts and Culture Trust Fund	Parking Utility	Utility	Utility	Utility	Utility
20	General Government	26.00	8.00	17.56%	\$943,600.00	\$5,372,600.00	\$6,316,200.00	\$5,304,700.00			\$1,011,500.00				
21	Land-Use Administration	9.00	1.00	-25.25%	(\$201,120.00)	\$796,420.00	\$595,300.00	\$595,300.00							
22	Uniform Construction Code	7.00	2.00	4.86%	\$47,150.00	\$969,850.00	\$1,017,000.00	\$1,017,000.00							
23	Insurance	0.00	0.00	0.42%	\$90,000.00	\$21,482,000.00	\$21,572,000.00	\$21,572,000.00							
25	Public Safety	241.00	74.00	11.39%	\$3,498,501.38	\$30,719,460.00	\$34,217,961.38	\$34,135,550.00	\$82,411.38						
26	Public Works	45.00	3.00	-0.57%	(\$25,100.00)	\$4,423,000.00	\$4,397,900.00	\$4,397,900.00							
27	Health and Human Services	11.00	5.00	7.48%	\$77,827.00	\$1,040,223.00	\$1,118,050.00	\$1,118,050.00							
28	Parks and Recreation	15.00	60.00	7.13%	\$97,533.00	\$1,367,950.00	\$1,465,483.00	\$1,186,650.00	\$278,833.00						
29	Education (including Library)	23.00	19.00	0.00%	\$0.00	\$2,704,421.00	\$2,704,421.00	\$2,704,421.00							
30	Unclassified			-8.74%	(\$200,000.00)	\$2,288,000.00	\$2,088,000.00	\$2,088,000.00							
31	Utilities and Bulk Purchases			-0.03%	(\$3,000.00)	\$9,081,000.00	\$9,078,000.00	\$9,078,000.00							
32	Landfill / Solid Waste Disposal	33.00		4.95%	\$156,000.00	\$3,154,600.00	\$3,310,600.00	\$3,310,600.00							
35	Contingency			0.00%	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00							
36	Statutory Expenditures			7.72%	\$830,727.00	\$10,764,056.00	\$11,594,783.00	\$11,501,783.00			\$93,000.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			-50.61%	(\$10,249.00)	\$20,249.00	\$10,000.00	\$10,000.00							
43	Court and Public Defender	11.00	1.00	4.73%	\$36,500.00	\$772,100.00	\$808,600.00	\$808,600.00							
44	Capital			0.00%	\$0.00	\$400,000.00	\$400,000.00	\$300,000.00			\$100,000.00				
45	Debt			0.75%	\$71,331.00	\$9,539,573.00	\$9,610,904.00	\$9,440,904.00			\$170,000.00				
46	Deferred Charges			-79.28%	(\$189,000.00)	\$238,400.00	\$49,400.00	\$49,400.00							
48	Debt - Type I 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	\$400,000.00			\$400,000.00				
	<b>Total</b>	<b>421.00</b>	<b>173.00</b>	<b>5.27%</b>	<b>\$5,620,700.38</b>	<b>\$106,641,402.00</b>	<b>\$112,262,102.38</b>	<b>\$110,126,358.00</b>	<b>\$82,411.38</b>	<b>\$278,833.00</b>	<b>\$0.00</b>	<b>\$1,774,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	258	\$73,784,300.00	1.32%	15A Public Schools	32	\$200,407,400.00	15.29%
2 Residential	8,049	\$2,059,648,600.00	36.90%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	112	\$371,032,900.00	28.30%
4A Commercial	1,122	\$1,930,966,450.00	34.59%	15D Church and Charities	65	\$71,551,000.00	5.46%
4B Industrial	225	\$327,112,500.00	5.86%	15E Cemeteries & Graveyards	6	\$41,574,400.00	3.17%
4C Apartments	217	\$1,190,340,900.00	21.33%	15F Other Exempt	106	\$626,383,500.00	47.78%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>9,871</b>	<b>\$5,581,852,750.00</b>	<b>100.00%</b>	<b>Total</b>	<b>321</b>	<b>\$1,310,949,200.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				94.94%			
Equalized Valuation, Taxable Properties				\$5,879,347,745.94			
Total # of property tax appeals filed in 2020				County Tax Board		376.00	
				State Tax Court		220.00	
Number of 2020 County Tax Board decisions appealed to Tax Court				104.00			
Number of pending property tax appeals in State Tax Court				824.00			
Amount paid out by municipality for tax appeals in 2020				\$1,031,772.00			
Percentage of Exempt vs. Non-Exempt Properties				23.49%			

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 Total Tax Rate
G Commercial/Industrial Exemption	1	\$477,000.00	\$29,200,000.00	\$943,317.00
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>1</b>	<b>477,000.00</b>	<b>29,200,000.00</b>	<b>943,317.00</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		5.00	54,600.00	\$54,600.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)		17.00	3,004,050.81	\$2,287,341.00	\$0.00	\$345,617.23	\$196,111.00	\$174,981.59
Police Officers (Including Superior Officers)	107.00	9.00	22,405,790.23	\$14,547,170.00	\$1,136,369.00	\$4,708,918.93	\$1,773,304.00	\$240,028.31
Fire Fighters (Including Superior Officers)	101.00	0.00	20,232,567.60	\$13,056,767.00	\$1,123,706.00	\$4,226,475.48	\$1,636,296.00	\$189,323.12
All Other Union Employees not listed above	169.00	56.00	15,767,226.34	\$9,542,295.00	\$701,220.00	\$1,441,840.77	\$3,351,885.00	\$729,985.57
All Other Non-Union Employees not listed above	23.00	99.00	3,929,209.03	\$3,012,654.00	\$0.00	\$282,198.00	\$403,889.00	\$230,468.03
<b>Totals</b>	<b>400.00</b>	<b>186.00</b>	<b>65,393,444.02</b>	<b>\$42,500,827.00</b>	<b>\$2,961,295.00</b>	<b>\$11,005,050.41</b>	<b>\$7,361,485.00</b>	<b>\$1,564,786.61</b>

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**

	<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	113.00	\$14,316.00	\$1,617,708.00	126.00	\$14,280.72	\$1,799,370.72
Parent & Child	45.00	\$24,675.36	\$1,110,391.20	40.00	\$24,571.32	\$982,852.80
Employee & Spouse (or Partner)	57.00	\$30,203.16	\$1,721,580.12	51.00	\$30,078.00	\$1,533,978.00
Family	144.00	\$40,817.88	\$5,877,774.72	155.00	\$40,648.68	\$6,300,545.40
Employee Cost Sharing Contribution (enter as negative - )			(\$2,200,000.00)			(\$2,100,000.00)
<b>Subtotal</b>	<b>359.00</b>		<b>\$8,127,454.04</b>	<b>372.00</b>		<b>\$8,516,746.92</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	42	\$16,505.88	\$693,246.96	40	\$16,470.60	\$658,824.00
Parent & Child	30	\$27,950.16	\$838,504.80	42	\$27,846.12	\$1,169,537.04
Employee & Spouse (or Partner)	49	\$34,589.64	\$1,694,892.36	50	\$34,464.00	\$1,723,200.00
Family	67	\$46,745.64	\$3,131,957.88	68	\$46,576.44	\$3,167,197.92
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>188.00</b>		<b>\$6,358,602.00</b>	<b>200.00</b>		<b>\$6,718,758.96</b>
<b>GRAND TOTAL</b>	<b>547.00</b>		<b>\$14,486,056.04</b>	<b>572.00</b>		<b>\$15,235,505.88</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)?**

<b>NO</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>NO</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets	
Local School Debt	\$0.00	\$0.00	\$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	\$150,000.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$20,000.00			
Parking	\$3,434,000.00	\$3,434,000.00	\$0.00	Bonds - Principal	\$7,800,000.00	\$4,275,000.00	\$3,020,000.00	\$9,024,000.00
0			\$0.00	Bonds - Interest	\$1,185,612.00	\$938,979.76	\$776,104.76	\$2,705,978.30
0			\$0.00	Loans & Other Debt - Principal	\$208,645.02	\$209,099.35	\$214,562.81	\$2,209,179.55
0			\$0.00	Loans & Other Debt - Interest	\$63,921.41	\$59,217.08	\$54,503.62	\$253,076.10
0			\$0.00	<b>Total</b>	<b>\$9,428,178.43</b>	<b>\$5,482,296.19</b>	<b>\$4,065,171.19</b>	<b>\$14,192,233.95</b>
<b>Municipal Purposes</b>				<b>Total Principal</b>	<b>\$8,158,645.02</b>	<b>\$4,484,099.35</b>	<b>\$3,234,562.81</b>	<b>\$11,233,179.55</b>
Debt Authorized	\$34,750,228.37		\$34,750,228.37	<b>Total Interest</b>	<b>\$1,269,533.41</b>	<b>\$998,196.84</b>	<b>\$830,608.38</b>	<b>\$2,959,054.40</b>
Notes Outstanding	\$14,644,000.00		\$14,644,000.00	<b>% of Total Current Year Budget</b>	<b>8.40%</b>			
Bonds Outstanding	\$36,164,000.00		\$36,164,000.00	<b>Description</b>	<b>Debt Not Listed Above</b>			
Loans and Other Debt	\$11,967,276.73		\$11,967,276.73	Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total (Current Year)</b>	<b>\$100,959,505.10</b>	<b>\$3,434,000.00</b>	<b>\$97,525,505.10</b>	Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00
Population (2010 census)	<u>43,010</u>			Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00
Per Capita Gross Debt	<u>\$2,347.35</u>			Total Other	\$0.00	\$0.00	\$0.00	\$0.00
Per Capita Net Debt	<u>\$2,267.51</u>			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$5,918,467,622.00</u>		Rating	AA3	AA		
Net Debt as % of 3 Year Avg Property Valuation		<u>1.65%</u>		Year of Last Rating	2013	2018		
				<b>Mark "X" if Municipality has no bond rating</b>				







**USER FRIENDLY BUDGET SECTION - Notes**

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