



# 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
Douglas		Frank	12/31/2019	dfrank@hillsdalenj.org

**Chief Administrative Officer**

Jonathan		DeJoseph		jdejoseph@hillsdalenj.org
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**Chief Financial Officer**

Jonathan		DeJoseph		jdejoseph@hillsdalenj.org
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**Municipal Clerk**

Denise		Kohan (Acting Clerk)		dkohan@hillsdalenj.org
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**Registered Municipal Accountant**

Paul	W.	Garbarini		pwgarbarini@garbarinicpa.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Ruocco	12/31/2017	jruocco@hillsdalenj.org
Anthony		DeRosa	12/31/2017	aderosa@hillsdalenj.org
Abby		Lundy	12/31/2018	alundy@hillsdalenj.org
Scott		Karcich	12/31/2018	skarcich@hillsdalenj.org
Steven		Segalas	12/31/2019	ssegalas@hillsdalenj.org
Frank		Pizzella	12/31/2019	fpizzella@hillsdalenj.org

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2016 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	0.518	\$8,708,075.00	19.13%	\$2,408.72
Municipal Library	0.036	\$597,047.00	1.31%	\$167.40
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	1.214	\$20,369,366.00	44.74%	\$5,645.14
Regional School District	0.682	\$11,436,234.00	25.12%	\$3,171.32
County Purposes	0.261	\$4,374,646.00	9.61%	\$1,213.66
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.003	\$44,932.94	0.10%	\$13.95
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2016 Budget)</b>	<b>2.714</b>	<b>\$45,530,300.94</b>	<b>100.00%</b>	<b>\$12,620.18</b>

Total Taxable Valuation as of	October 1, 2016	<u>\$1,674,916,400.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$465,003.00</u>

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.518	0.530	2.32%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$8,708,075.00	\$8,915,362.00	2.38%	\$207,287.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,408.72	\$2,464.52	2.32%	\$55.80

### Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$8,915,362.00
Municipal Library	ACTUAL	\$604,290.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$20,950,000.00
Regional School District	ESTIMATED	\$11,750,000.00
County Purposes	ESTIMATED	\$4,500,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$46,100.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$46,765,752.00</b>

Revenue Anticipated, Excluding Tax Levy	4,802,869.53
Budget Appropriations, before Reserve for Uncollected Taxes	13,547,521.53
Total Non-Municipal Tax Levy	\$37,246,100.00
Amount to be Raised by Taxes - Before RUT	\$45,990,752.00
Reserve for Uncollected Taxes (RUT)	\$333,534.87
<b>Total Amount to be Raised by Taxes</b>	<b>\$46,324,286.87</b>

% of Tax Collections used to Calculate RUT 99.28%

If % used exceeds the actual collection % then  
reference the statutory exception used

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

Total Tax Revenue, Collections CY 2016	45,256,788.57
Total Tax Levy, CY 2016	45,583,793.04
% of Taxes Collected, CY 2016	<u>99.28%</u>

Delinquent Taxes - December 31, 2016 \$324,400.91

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	Swim Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	108.76%	\$1,135,208.00	\$1,043,792.00	\$2,179,000.00	\$2,179,000.00		\$0.00					
08	Local Revenue	-8.86%	(\$151,355.77)	\$1,708,225.77	\$1,556,870.00	\$750,500.00		\$806,370.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,182,373.00	\$1,182,373.00	\$1,182,373.00							
08	Uniform Construction Code Fees	-9.27%	(\$25,544.00)	\$275,544.00	\$250,000.00	\$250,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-0.85%	(\$19.69)	\$2,319.69	\$2,300.00	\$2,300.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	0.89%	\$499.10	\$55,776.43	\$56,275.53	\$56,275.53							
08	Other Special Items	-0.39%	(\$247.39)	\$63,747.39	\$63,500.00	\$63,500.00							
15	Receipts from Delinquent Taxes	-1.69%	(\$5,479.91)	\$324,400.91	\$318,921.00	\$318,921.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-3.19%	(\$294,201.27)	\$9,209,562.86	\$8,915,361.59	\$8,915,361.59							
07	Minimum Library Tax	1.21%	\$7,243.41	\$597,047.00	\$604,290.41	\$604,290.41							
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>4.61%</b>	<b>\$666,102.48</b>	<b>\$14,462,789.05</b>	<b>\$15,128,891.53</b>	<b>\$14,322,521.53</b>	<b>\$0.00</b>	<b>\$806,370.00</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 Positions		% 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	Swim Pool Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	5.00	11.00	5.97%	\$56,068.00	\$939,892.00	\$995,960.00	\$995,960.00								
21	Land-Use Administration		1.00	13.95%	\$5,095.00	\$36,530.00	\$41,625.00	\$41,625.00								
22	Uniform Construction Code		6.00	0.53%	\$950.00	\$180,280.00	\$181,230.00	\$181,230.00								
23	Insurance			5.50%	\$97,099.00	\$1,766,901.00	\$1,864,000.00	\$1,864,000.00								
25	Public Safety	21.00	38.00	-5.32%	(\$168,817.18)	\$3,172,159.00	\$3,003,341.82	\$2,985,063.00	\$18,278.82							
26	Public Works	6.00	13.00	9.02%	\$162,889.28	\$1,806,476.43	\$1,969,365.71	\$1,928,900.00	\$40,465.71							
27	Health and Human Services		5.00	0.18%	\$268.00	\$151,007.00	\$151,275.00	\$151,275.00								
28	Parks and Recreation	3.00	2.00	4.88%	\$44,650.00	\$915,755.00	\$960,405.00	\$240,535.00		\$719,870.00						
29	Education (including Library)	4.00	17.00	0.35%	\$2,248.00	\$634,442.00	\$636,690.00	\$636,690.00								
30	Unclassified			-43.29%	(\$45,800.00)	\$105,800.00	\$60,000.00	\$60,000.00								
31	Utilities and Bulk Purchases			57.48%	\$227,600.00	\$395,950.00	\$623,550.00	\$623,550.00								
32	Landfill / Solid Waste Disposal			2.15%	\$20,550.00	\$956,450.00	\$977,000.00	\$977,000.00								
35	Contingency			0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00								
36	Statutory Expenditures			-0.22%	(\$2,000.00)	\$894,000.00	\$892,000.00	\$892,000.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			0.00%	\$0.00	\$2,230.00	\$2,230.00	\$2,230.00								
43	Court and Public Defender	1.00	2.00	-11.71%	(\$14,393.00)	\$122,893.00	\$108,500.00	\$108,500.00								
44	Capital			495.50%	\$991,000.00	\$200,000.00	\$1,191,000.00	\$1,179,000.00		\$12,000.00						
45	Debt			0.84%	\$4,964.00	\$590,755.00	\$595,719.00	\$521,219.00		\$74,500.00						
46	Deferred Charges			-100.00%	(\$74,917.00)	\$74,917.00	\$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			0.00%	\$0.00	\$775,000.00	\$775,000.00	\$775,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		40.00	95.00	9.46%	\$1,307,454.10	\$13,821,437.43	\$15,128,891.53	\$14,263,777.00	\$58,744.53	\$0.00	\$806,370.00	\$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	60	\$10,204,700.00	0.61%
2 Residential	3,295	\$1,550,344,000.00	92.56%
3A/3B Farm	4	\$634,000.00	0.04%
4A Commercial	99	\$96,744,900.00	5.78%
4B Industrial	12	\$12,029,100.00	0.72%
4C Apartments	3	\$4,959,700.00	0.30%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>3,473</b>	<b>\$1,674,916,400.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	93.52%
Equalized Valuation, Taxable Properties	\$1,790,971,343.03

Total # of property tax appeals filed in 2016	County Tax Board	28.00
	State Tax Court	13.00
Number of 2016 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		8.00

Amount paid out by municipality for tax appeals in 2016	\$11,476.00
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### Property Tax Assessments - Exempt Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$45,846,800.00	32.64%
15B Other Schools	1	\$7,147,400.00	5.09%
15C Public Property	87	\$53,896,800.00	38.37%
15D Church and Charities	8	\$16,786,300.00	11.95%
15E Cemeteries & Graveyards	1	\$92,500.00	0.07%
15F Other Exempt	15	\$16,678,900.00	11.88%
<b>Total</b>	<b>118</b>	<b>\$140,448,700.00</b>	<b>100.00%</b>

Percentage of Exempt vs.  
Non-Exempt Properties 8.39%

### 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				
<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	50,850.00	\$45,000.00				\$5,850.00
Supervisory Staff (Department Heads & Managers)	8.00	4.00	1,042,254.88	\$691,372.00		\$89,878.00	\$171,004.88	\$90,000.00
Police Officers (Including Superior Officers)	18.00		3,013,218.59	\$1,860,669.00	\$145,000.00	\$490,000.00	\$256,812.59	\$260,737.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	11.00	5.00	761,237.18	\$405,306.44	\$110,000.00	\$30,389.00	\$150,141.74	\$65,400.00
All Other Non-Union Employees not listed above	3.00	79.00	947,962.55	\$659,606.83	\$25,000.00	\$81,733.00	\$92,622.72	\$89,000.00
<b>Totals</b>	<b>40.00</b>	<b>95.00</b>	<b>5,815,523.20</b>	<b>\$3,661,954.27</b>	<b>\$280,000.00</b>	<b>\$692,000.00</b>	<b>\$670,581.93</b>	<b>\$510,987.00</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	13.00	\$11,861.16	\$154,195.08	15.00	\$11,873.04	\$178,095.60
Parent & Child	1.00	\$21,231.60	\$21,231.60	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	6.00	\$23,722.32	\$142,333.92	5.00	\$23,745.84	\$118,729.20
Family	17.00	\$33,092.76	\$562,576.92	17.00	\$33,125.88	\$563,139.96
Employee Cost Sharing Contribution (enter as negative - )			(\$180,000.00)			(\$170,000.00)
<b>Subtotal</b>	<b>37.00</b>		<b>\$700,337.52</b>	<b>37.00</b>		<b>\$689,964.76</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)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<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	7	\$6,773.28	\$47,412.96	8.00	\$6,485.40	\$51,883.20
Parent & Child	1	\$23,427.48	\$23,427.48	1	\$21,565.56	\$21,565.56
Employee & Spouse (or Partner)	16	\$36,480.60	\$583,689.60	15	\$33,581.28	\$503,719.20
Family	5	\$41,500.44	\$207,502.20	6	\$38,202.24	\$229,213.44
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>29.00</b>		<b>\$862,032.24</b>	<b>30.00</b>		<b>\$806,381.40</b>
<b>GRAND TOTAL</b>	<b>66.00</b>		<b>\$1,562,369.76</b>	<b>67.00</b>		<b>\$1,496,346.16</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**

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

**YES**

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Administratve / Office Staff	226.00	\$36,409.85	X	X	
Department of Public Works	96.50	\$22,197.08	X		
Police Department	1264.00	\$591,389.67	X		

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets	
Local School Debt	\$3,030,000.00	\$3,030,000.00	\$0.00	Utility Fund - Principal	\$65,000.00	\$65,000.00	\$70,000.00	\$140,000.00
Regional School Debt	\$4,389,989.39	\$4,389,989.39	\$0.00	Utility Fund - Interest	\$9,500.00	\$7,369.00	\$5,425.00	\$4,462.50
Utility Fund Debt				Bond Anticipation Notes - Principal	\$10,000.00			
Swim Pool	\$340,000.00	\$340,000.00	\$0.00	Bond Anticipation Notes - Interest	\$19,119.00			
0			\$0.00	Bonds - Principal	\$430,000.00	\$450,000.00	\$460,000.00	\$960,000.00
0			\$0.00	Bonds - Interest	\$62,100.00	\$50,000.00	\$36,912.50	\$30,768.75
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00					
<b>Municipal Purposes</b>				<b>Total</b>	<b>\$595,719.00</b>	<b>\$572,369.00</b>	<b>\$572,337.50</b>	<b>\$1,135,231.25</b>
Debt Authorized	\$270,063.00		\$270,063.00	Total Principal	\$505,000.00	\$515,000.00	\$530,000.00	\$1,100,000.00
Notes Outstanding	\$1,620,305.00		\$1,620,305.00	Total Interest	\$90,719.00	\$57,369.00	\$42,337.50	\$35,231.25
Bonds Outstanding	\$2,300,000.00		\$2,300,000.00	% of Total Current Year Budget	3.94%			
Loans and Other Debt		\$4,375.00	-\$4,375.00					
<b>Total (Current Year)</b>	<b>\$11,950,357.39</b>	<b>\$7,764,364.39</b>	<b>\$4,185,993.00</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	10,219			Total Guarantees - Governmental				
Per Capita Gross Debt	\$1,169.43			Total Guarantees - Other				
Per Capita Net Debt	\$409.63			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$1,787,018,555.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.23%		<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
				Rating		AA		
				Year of Last Rating		2011		
				<b>Mark "X" if Municipality has no bond rating</b>				





USER FRIENDLY BUDGET SECTION - Notes

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