



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0227_fba_2015.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: Hillsdale **State:** NJ **Zip:** 07642

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Max		Arnowitz	12/31/2015	marnowitz@hillsdalenj.org

Chief Administrative Officer

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Chief Financial Officer

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Municipal Clerk

Susan		Witkowski		switkowski@hillsdalenj.org
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jason		DeGise	12/31/2015	jdegise@hillsdalenj.org
Lawrence		Meyerson	12/31/2015	lmeyerson@hillsdalenj.org
Chrisoula		Looes	12/31/2016	clooes@hillsdalenj.org
Frank		Pizzella	12/31/2016	fpizzella@hillsdalenj.org
John		Ruocco	12/31/2017	jruocco@hillsdalenj.org
Anthony		De Rosa	12/31/2017	aderosa@hillsdalenj.org

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	Swimming Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	2.19%	\$23,938.00	\$1,091,062.00	\$1,115,000.00	\$1,075,000.00		\$40,000.00					
08	Local Revenue	-9.38%	(\$162,638.81)	\$1,733,609.81	\$1,570,971.00	\$707,971.00		\$863,000.00					
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	-2.43%	(\$4,852.00)	\$199,852.00	\$195,000.00	\$195,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.02%	\$0.40	\$2,229.60	\$2,230.00	\$2,230.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-73.65%	(\$115,187.24)	\$156,408.24	\$41,221.00	\$41,221.00							
08	Other Special Items	124.54%	\$39,380.38	\$31,619.62	\$71,000.00	\$71,000.00							
15	Receipts from Delinquent Taxes	-9.52%	(\$36,837.00)	\$386,837.00	\$350,000.00	\$350,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.40%	(\$211,118.00)	\$8,812,227.00	\$8,601,109.00	\$8,601,109.00							
07	Minimum Library Tax	-1.96%	(\$11,802.00)	\$603,070.00	\$591,268.00	\$591,268.00							
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	-3.37%	(\$479,116.27)	\$14,199,288.27	\$13,720,172.00	\$12,817,172.00	\$0.00	\$903,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Swimming Pool Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	6.00	10.00	-7.44%	(\$134,008.00)	\$1,801,388.00	\$1,667,380.00	\$985,380.00		\$682,000.00						
21	Land-Use Administration			63.50%	\$17,525.00	\$27,600.00	\$45,125.00	\$45,125.00								
22	Uniform Construction Code		5.00	-13.01%	(\$26,315.00)	\$202,210.00	\$175,895.00	\$175,895.00								
23	Insurance			3.58%	\$58,677.00	\$1,640,562.00	\$1,699,239.00	\$1,699,239.00								
25	Public Safety	21.00	35.00	-11.79%	(\$388,657.24)	\$3,296,080.24	\$2,907,423.00	\$2,907,324.00	\$99.00							
26	Public Works	6.00	13.00	10.00%	\$162,141.00	\$1,621,481.00	\$1,783,622.00	\$1,742,500.00	\$41,122.00							
27	Health and Human Services		3.00	-4.62%	(\$7,099.00)	\$153,640.00	\$146,541.00	\$146,541.00								
28	Parks and Recreation	2.00	2.00	-8.48%	(\$23,902.00)	\$281,900.00	\$257,998.00	\$257,998.00								
29	Education (including Library)	4.00	16.00	0.00%	\$0.00	\$634,422.00	\$634,422.00	\$634,422.00								
30	Unclassified			45.00%	\$1,800.00	\$4,000.00	\$5,800.00	\$5,800.00								
31	Utilities and Bulk Purchases			44.64%	\$190,000.00	\$425,610.00	\$615,610.00	\$615,610.00								
32	Landfill / Solid Waste Disposal			-0.14%	(\$1,369.00)	\$955,948.00	\$954,579.00	\$954,579.00								
35	Contingency			22.77%	\$9,273.00	\$40,727.00	\$50,000.00	\$50,000.00								
36	Statutory Expenditures			-0.46%	(\$4,285.00)	\$922,000.00	\$917,715.00	\$917,715.00								
37	Judgements			#DIV/0!	\$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	-14.04%	(\$18,403.00)	\$131,103.00	\$112,700.00	\$112,700.00								
44	Capital			-60.53%	(\$230,000.00)	\$380,000.00	\$150,000.00	\$100,000.00		\$50,000.00						
45	Debt			0.34%	\$1,900.00	\$563,955.00	\$565,855.00	\$492,893.00								
46	Deferred Charges			302.13%	\$151,067.00	\$50,000.00	\$201,067.00	\$155,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			1.97%	\$15,000.00	\$760,000.00	\$775,000.00	\$775,000.00								
55	Surplus General Budget			-71.91%	(\$133,029.00)	\$185,000.00	\$51,971.00			\$51,971.00						
	Total	40.00	86.00	-2.55%	(\$359,684.24)	\$14,079,856.24	\$13,720,172.00	\$12,775,951.00	\$41,221.00	\$0.00	\$903,000.00	\$0.00	\$0.00	\$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	0.00	7.00	50,850.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$5,850.00
Supervisory Staff (Department Heads & Managers)	6.00	2.00	837,027.00	\$613,040.00	\$0.00	\$65,124.00	\$73,041.00	\$85,822.00
Police Officers (Including Superior Officers)	18.00	0.00	2,993,325.00	\$1,884,004.00	\$269,561.00	\$519,760.00	\$320,000.00	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	9.00	24.00	1,084,989.00	\$735,517.00	\$80,000.00	\$62,364.00	\$111,491.00	\$95,617.00
All Other Non-Union Employees not listed above	7.00	53.00	1,176,038.00	\$762,316.00	\$25,000.00	\$81,467.00	\$208,154.00	\$99,101.00
Totals	40.00	86.00	6,142,229.00	\$4,039,877.00	\$374,561.00	\$728,715.00	\$712,686.00	\$286,390.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	13.00	\$11,384.08	\$147,993.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	6.00	\$22,756.83	\$136,541.00
Family	16.00	\$30,803.19	\$492,851.00
Employee Cost Sharing Contribution (enter as negative -)			(\$131,197.00)
Subtotal	35.00	\$64,944.10	\$646,188.00
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	6	\$6,188.83	\$37,133.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	17	\$20,677.41	\$351,516.00
Family	7	\$33,365.57	\$233,559.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	30.00	\$60,231.82	\$622,208.00
GRAND TOTAL	65.00	\$125,175.91	\$1,268,396.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2016	2017	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$4,260,000.00	\$4,260,000.00	\$0.00	Utility Fund - Principal	\$60,000.00	\$65,000.00	\$65,000.00	\$275,000.00
Regional School Debt	\$4,967,316.43	\$4,967,316.43	\$0.00	Utility Fund - Interest	\$12,962.00	\$10,781.25	\$9,156.25	\$17,256.25
Utility Fund Debt				Bond Anticipation Notes - Principal				
Swimming Pool	\$470,000.00	\$470,000.00	\$0.00	Bond Anticipation Notes - Interest	\$1,330.00	\$1,500.00	\$1,500.00	\$3,000.00
0			\$0.00	Bonds - Principal	\$410,000.00	\$420,000.00	\$430,000.00	\$1,870,000.00
0			\$0.00	Bonds - Interest	\$81,563.00	\$72,737.50	\$62,100.00	\$117,681.25
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00					
			\$0.00	Total	\$565,855.00	\$570,018.75	\$567,756.25	\$2,282,937.50
<u>Municipal Purposes</u>								
Debt Authorized	\$305,822.00		\$305,822.00	Total Principal	\$470,000.00	\$485,000.00	\$495,000.00	\$2,145,000.00
Notes Outstanding	\$190,000.00		\$190,000.00	Total Interest	\$95,855.00	\$85,018.75	\$72,756.25	\$137,937.50
Bonds Outstanding	\$3,130,000.00		\$3,130,000.00	% of Total Current Year Budget	4.12%			
Loans and Other Debt		\$4,375.00	-\$4,375.00					
Total (Current Year)	\$13,323,138.43	\$9,701,691.43	\$3,621,447.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	10,219			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$1,303.76			Rating		AA		
Per Capita Net Debt	\$354.38			Year of Last Rating		2011		
3 Yr. Average Property Valuation		\$1,802,270,386.33						
Net Debt as % of 3 Year Avg Property Valuation		0.20%		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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