



State of New Jersey
Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 0228 Ho-Ho-Kus Borough - County of Bergen Adopted

Municode: 0228 Filename: 0228_fba_2022.xlsm

Website: www.hohokusboro.com

Phone Number: 201-652-4400

Mailing Address: 333 Warren Avenue

Municipality: Ho-Ho-Kus State: NJ Zip: 07423

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas	W.	Randall	12/31/2023	randallt@ho-ho-kusboro.com

Chief Administrative Officer

William	J.	Jones		jonesw@ho-ho-kusboro.com
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Chief Financial Officer

Joseph		Citro		citroj@ho-ho-kusboro.com
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Municipal Clerk

Joan		Herve		clerk@ho-ho-kusboro.com
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Registered Municipal Accountant

Paul	W.	Garbarini		officemgr@garbarinicpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Douglas		Troast	12/31/2024	troastd@ho-ho-kusboro.com
Dane		Policastro	12/31/2024	policastrd@ho-ho-kusboro.com
Edmund		Iannelli	12/31/2023	ianellie@ho-ho-kusboro.com
Steven		Shell	12/31/2023	shells@ho-ho-kusboro.com
Kevin		Crossley	12/31/2022	crossleyk@ho-ho-kusboro.com
Kathleen		Moran	12/31/2022	morank@ho-ho-kusboro.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget						
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy				
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact							
Municipal Purpose Tax	0.628	\$7,385,889.00	27.92%	\$4,772.55	Municipal Purpose Tax	ESTIMATED	\$7,650,193.00				
Municipal Library	0.037	\$438,707.00	1.66%	\$281.19	Municipal Library	ACTUAL	\$468,538.00				
Municipal Open Space			0.00%	\$0.00	Municipal Open Space						
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture						
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	1.301	\$15,274,536.00	57.75%	\$9,887.08	Local School District	ESTIMATED	\$15,660,000.00				
Regional School District			0.00%	\$0.00	Regional School District						
County Purposes	0.274	\$3,219,654.00	12.17%	\$2,082.29	County Purposes	ESTIMATED	\$3,300,150.00				
County Library			0.00%	\$0.00	County Library						
County Board of Health			0.00%	\$0.00	County Board of Health						
County Open Space	0.011	\$132,313.00	0.50%	\$83.60	County Open Space	ESTIMATED	\$135,620.00				
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)						
Total (Calendar Year 2021 Budget)					2.251		\$26,451,099.00	100.00%	\$17,106.70	Total ESTIMATED amount to be raised by taxes	\$27,214,501.00
Total Taxable Valuation as of October 1, 2021										\$1,190,479,500.00	
(To be used to calculate the current year tax rate)											
Current Year Average Residential Assessment										\$759,960.00	
Prior Year to Current Year Comparison											
Comparison - Municipal Purposes Tax Rate											
Prior Year		Current Year		% Change (+/-)							
0.628		0.643		2.39%							
Comparison - Municipal Purposes Tax Levy											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$7,385,889.00		\$7,650,193.00		3.58%		\$264,304.00					
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)											
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)					
\$4,772.55		\$4,886.54		2.39%		\$113.99					
Sheet UFB-1											
Revenue Anticipated, Excluding Tax Levy										2,368,936.72	
Budget Appropriations, before Reserve for Uncollected Taxes										10,227,667.74	
Total Non-Municipal Tax Levy										\$19,095,770.00	
Amount to be Raised by Taxes - Before RUT										\$26,954,501.02	
Reserve for Uncollected Taxes (RUT)										\$260,000.00	
Total Amount to be Raised by Taxes										\$27,214,501.02	
% of Tax Collections used to Calculate RUT										99.04%	
If % used exceeds the actual collection % then reference the statutory exception used											
Tax Collections - ACTUAL as of Prior Year											
Total Tax Revenue, Collections CY 2021										26,610,028.23	
Total Tax Levy, CY 2021										26,735,617.69	
% of Taxes Collected, CY 2021										99.53%	
Delinquent Taxes - December 31, 2021										\$67,536.12	

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	Water Utility	Solid Waste Utility	Utility	Utility	Utility
08	Surplus	-43.45%	(\$653,000.00)	\$1,503,000.00	\$850,000.00	\$850,000.00			\$0.00	\$0.00			
08	Local Revenue	-9.92%	(\$297,597.49)	\$2,999,247.49	\$2,701,650.00	\$431,650.00			\$1,105,000.00	\$1,165,000.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$295,884.00	\$295,884.00	\$295,884.00							
08	Uniform Construction Code Fees	-0.26%	(\$629.00)	\$245,629.00	\$245,000.00	\$245,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-0.24%	(\$95.02)	\$40,095.02	\$40,000.00	\$40,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	3934.28%	\$427,988.16	\$10,878.44	\$438,866.60	\$438,866.60							
08	Other Special Items	-100.00%	(\$800,000.00)	\$800,000.00	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	-31.52%	(\$31,091.93)	\$98,628.05	\$67,536.12	\$67,536.12							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.98%	(\$154,625.62)	\$7,804,818.75	\$7,650,193.13	\$7,650,193.13							
07	Minimum Library Tax	6.80%	\$29,830.65	\$438,707.24	\$468,537.89	\$468,537.89							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-10.39%	(\$1,479,220.25)	\$14,236,887.99	\$12,757,667.74	\$10,487,667.74	\$0.00	\$0.00	\$1,105,000.00	\$1,165,000.00	\$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	Arts and Culture Trust Fund	Water Utility	Solid Waste Utility	Utility	Utility	Utility
20	General Government	5.00	2.00	3.95%	\$28,900.00	\$731,600.00	\$760,500.00	\$760,500.00								
21	Land-Use Administration		2.00	-8.43%	(\$10,500.00)	\$124,500.00	\$114,000.00	\$114,000.00								
22	Uniform Construction Code	1.00		20.66%	\$12,500.00	\$60,500.00	\$73,000.00	\$73,000.00								
23	Insurance			-7.20%	(\$72,011.00)	\$1,000,784.00	\$928,773.00	\$833,773.00				\$60,000.00	\$35,000.00			
25	Public Safety	21.00	21.00	8.47%	\$257,098.89	\$3,035,882.12	\$3,292,981.01	\$3,139,900.00	\$153,081.01							
26	Public Works	8.00	3.00	33.40%	\$551,489.27	\$1,651,296.32	\$2,202,785.59	\$1,122,000.00	\$285,785.59			\$795,000.00				
27	Health and Human Services			2.33%	\$1,000.00	\$43,000.00	\$44,000.00	\$44,000.00								
28	Parks and Recreation		1.00	-100.00%	(\$45,000.00)	\$45,000.00	\$0.00									
29	Education (including Library)	2.00	8.00	17.06%	\$74,830.65	\$438,707.24	\$513,537.89	\$513,537.89								
30	Unclassified			60.76%	\$48,000.00	\$79,000.00	\$127,000.00	\$125,000.00	\$2,000.00							
31	Utilities and Bulk Purchases			5.26%	\$45,000.00	\$855,000.00	\$900,000.00	\$900,000.00								
32	Landfill / Solid Waste Disposal			2.13%	\$23,000.00	\$1,080,000.00	\$1,103,000.00						\$1,103,000.00			
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			7.12%	\$79,965.00	\$1,123,035.00	\$1,203,000.00	\$1,126,000.00				\$50,000.00	\$27,000.00			
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			3.21%	\$4,000.00	\$124,500.00	\$128,500.00	\$128,500.00								
43	Court and Public Defender	1.00	2.00	0.00%	\$0.00	\$103,500.00	\$103,500.00	\$103,500.00								
44	Capital			-65.05%	(\$641,131.66)	\$985,654.00	\$344,522.34	\$144,522.34				\$200,000.00				
45	Debt			-33.78%	(\$332,000.00)	\$982,875.00	\$650,875.00	\$650,875.00								
46	Deferred Charges			#DIV/0!	\$7,692.91		\$7,692.91	\$7,692.91								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$260,000.00	\$260,000.00	\$260,000.00								
55	Surplus General Budget			-100.00%	(\$800,000.00)	\$800,000.00	\$0.00						\$0.00			
Total		38.00	39.00	-5.67%	(\$767,165.94)	\$13,524,833.68	\$12,757,667.74	\$10,046,801.14	\$440,866.60	\$0.00	\$0.00	\$1,105,000.00	\$1,165,000.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	52	\$14,286,400.00	1.20%	15A Public Schools	5	\$11,469,200.00	24.54%
2 Residential	1,443	\$1,121,854,000.00	94.20%	15B Other Schools	2	\$5,113,600.00	10.94%
3A/3B Farm			0.00%	15C Public Property	35	\$19,200,900.00	41.08%
4A Commercial	40	\$39,039,000.00	3.28%	15D Church and Charities	6	\$7,119,300.00	15.23%
4B Industrial	1	\$15,300,000.00	1.28%	15E Cemeteries & Graveyards	4	\$903,700.00	1.93%
4C Apartments			0.00%	15F Other Exempt	7	\$2,932,400.00	6.27%
5A/5B Railroad	1	\$476,600.00	0.04%				
6A/6B Business Personal Property	1	\$100.00	0.00%				
Total	1,538	\$1,190,956,100.00	100.00%	Total	59	\$46,739,100.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
				3.92%			
Total # of property tax appeals filed in 2021		County Tax Board	15.00				
		State Tax Court	20.00				
Number of 2021 County Tax Board decisions appealed to Tax Court			2.00				
Number of pending property tax appeals in State Tax Court			55.00				
Amount paid out by municipality for tax appeals in 2021			\$47,430.45				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of	PILOT		Taxes if Billed in Full
	Parcels	Billing/Revenue	Assessed Value	2021 Total Tax Rate
G Commercial/Industrial Exemption	N/A			
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

[illegible]

**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					
Supervisory Staff (Department Heads & Managers)	6.00	4.00	974,345.00	\$710,056.00		\$100,000.00	\$105,000.00	\$59,289.00
Police Officers (Including Superior Officers)	16.00		3,287,871.00	\$2,101,404.00	\$120,000.00	\$691,000.00	\$200,000.00	\$175,467.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	6.00		736,794.00	\$440,050.00	\$70,000.00	\$100,000.00	\$90,000.00	\$36,744.00
All Other Non-Union Employees not listed above	10.00	35.00	1,255,318.00	\$983,947.00	\$10,000.00	\$65,000.00	\$114,212.00	\$82,159.00
Totals	38.00	39.00	6,254,328.00	\$4,235,457.00	\$200,000.00	\$956,000.00	\$509,212.00	\$353,659.00

Is the Local Government required to comply with N.J.S.A. 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	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	9.00	\$11,969.28	\$107,723.52	9.00	\$11,743.92	\$105,695.28
Parent & Child	3.00	\$21,425.04	\$64,275.12	2.00	\$21,021.60	\$42,043.20
Employee & Spouse (or Partner)	5.00	\$23,938.56	\$119,692.80	6.00	\$23,487.84	\$140,927.04
Family	14.00	\$33,394.32	\$467,520.48	16.00	\$32,765.52	\$524,248.32
Employee Cost Sharing Contribution (enter as negative -)			(\$250,000.00)			(\$250,000.00)
Subtotal	31.00		\$509,211.92	33.00		\$562,913.84
Elected Officials - Health Benefits - Annual Cost						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	31.00		\$509,211.92	33.00		\$562,913.84

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
YES

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