



State of New Jersey Local Government Services

Year: 2017 **Municipal User Friendly Budget**

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

Municode: 0228 **Filename:** 0228_fba_2017.xlsm

Website: www.ho-ho-kusboro.com

Phone Number: 201-652-4400

Mailing Address: 333 Warren Avenue

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

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas	W.	Randall	12/31/2019	randallt@ho-ho-kusboro.com

Chief Administrative Officer

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

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

Laura	P.	Borchers		borchersl@ho-ho-kusboro.com
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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
Philip		Rorty	12/31/2019	rortyp@ho-ho-kusboro.com
Kevin		Crossley	12/31/2019	crossleyk@ho-ho-kusboro.com
Douglas	K.	Troast	12/31/2018	troastd@ho-ho-kusboro.com
Thomas		Fiato	12/31/2018	fiatot@ho-ho-kusboro.com
Edmund		Iannelli	12/31/2017	iannellie@ho-ho-kusboro.com
Steven		Shell	12/31/2017	shells@ho-ho-kusboro.com

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	Water Utility	Solid Waste Utility	Utility	Utility	Utility	Utility
20 General Government	5.00	3.00	7.85%	\$49,000.00	\$624,500.00	\$673,500.00	\$673,500.00								
21 Land-Use Administration		2.00	-9.14%	(\$9,000.00)	\$98,500.00	\$89,500.00	\$89,500.00								
22 Uniform Construction Code	1.00		-2.91%	(\$2,500.00)	\$86,000.00	\$83,500.00	\$83,500.00								
23 Insurance		15.00	-16.60%	(\$167,000.00)	\$1,006,000.00	\$839,000.00	\$774,000.00			\$65,000.00					
25 Public Safety	20.00	1.00	3.35%	\$75,112.51	\$2,242,962.25	\$2,318,074.76	\$2,298,700.00	\$19,374.76							
26 Public Works	9.00		-2.16%	(\$34,296.09)	\$1,591,242.87	\$1,556,946.78	\$968,000.00	\$38,946.78		\$550,000.00					
27 Health and Human Services	1.00		0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00								
28 Parks and Recreation		1.00	0.00%	\$0.00	\$49,000.00	\$49,000.00	\$49,000.00								
29 Education (including Library)	3.00	8.00	0.99%	\$4,305.82	\$433,478.18	\$437,784.00	\$437,784.00								
30 Unclassified			-33.33%	(\$100,000.00)	\$300,000.00	\$200,000.00	\$200,000.00								
31 Utilities and Bulk Purchases			-2.94%	(\$5,000.00)	\$170,000.00	\$165,000.00	\$165,000.00								
32 Landfill / Solid Waste Disposal			-4.46%	(\$63,863.00)	\$1,433,477.00	\$1,369,614.00	\$585,614.00				\$784,000.00				
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			-2.21%	(\$19,000.00)	\$858,000.00	\$839,000.00	\$766,000.00			\$47,000.00	\$26,000.00				
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			0.00%	\$0.00	\$126,500.00	\$126,500.00	\$126,500.00								
43 Court and Public Defender	1.00	4.00	0.00%	\$0.00	\$103,500.00	\$103,500.00	\$103,500.00								
44 Capital			6.76%	\$25,000.00	\$370,000.00	\$395,000.00	\$275,000.00			\$110,000.00	\$10,000.00				
45 Debt			22.41%	\$131,375.00	\$586,337.50	\$717,712.50	\$511,612.50			\$206,100.00					
46 Deferred Charges			-100.00%	(\$6,303.00)	\$6,303.00	\$0.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			0.00%	\$0.00	\$265,000.00	\$265,000.00	\$265,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	40.00	34.00	-1.18%	(\$122,168.76)	\$10,370,800.80	\$10,248,632.04	\$8,392,210.50	\$58,321.54	\$0.00	\$978,100.00	\$820,000.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Water Utility	Solid Waste Utility	Utility	Utility	Utility	Utility
08	Surplus	-47.12%	(\$147,000.00)	\$312,000.00	\$165,000.00	\$165,000.00							
08	Local Revenue	-13.05%	(\$360,641.88)	\$2,764,316.88	\$2,403,675.00	\$605,575.00		\$978,100.00	\$820,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$295,884.00	\$295,884.00	\$295,884.00							
08	Uniform Construction Code Fees	-2.11%	(\$3,555.00)	\$168,555.00	\$165,000.00	\$165,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-3.11%	(\$1,154.51)	\$37,154.51	\$36,000.00	\$36,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	146.86%	\$32,316.42	\$22,005.12	\$54,321.54	\$54,321.54							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-22.95%	(\$43,907.07)	\$191,301.07	\$147,394.00	\$147,394.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-3.27%	(\$221,338.80)	\$6,764,912.30	\$6,543,573.50	\$6,543,573.50							
07	Minimum Library Tax	0.99%	\$4,305.82	\$433,478.18	\$437,784.00	\$437,784.00							
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	-6.74%	(\$740,975.02)	\$10,989,607.06	\$10,248,632.04	\$8,450,532.04	\$0.00	\$978,100.00	\$820,000.00	\$0.00	\$0.00	\$0.00	\$0.00

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	0.569	\$6,550,108.50	27.62%	\$4,233.21
Municipal Library	0.037	\$433,478.18	1.83%	\$275.27
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	1.174	\$13,509,775.00	56.97%	\$8,734.24
Regional School District			0.00%	\$0.00
County Purposes	0.276	\$3,189,489.00	13.45%	\$2,053.37
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.003	\$32,608.73	0.14%	\$22.32
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.059	\$23,715,459.41	100.00%	\$15,318.40

Total Taxable Valuation as of	October 1, 2016	<u>\$1,159,846,800.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$743,973.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.569	0.564	-0.88%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,550,108.50	\$6,543,574.00	-0.10%	(\$6,534.50)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,233.21	\$4,196.01	-0.88%	(\$37.20)

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$6,543,574.00
Municipal Library	ACTUAL	\$437,784.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$13,900,000.00
Regional School District		
County Purposes	ESTIMATED	\$3,300,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$33,500.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$24,214,858.00

Revenue Anticipated, Excluding Tax Levy	1,469,174.54
Budget Appropriations, before Reserve for Uncollected Taxes	8,185,532.04
Total Non-Municipal Tax Levy	\$17,233,500.00
Amount to be Raised by Taxes - Before RUT	\$23,949,857.50
Reserve for Uncollected Taxes (RUT)	\$171,259.93
Total Amount to be Raised by Taxes	\$24,121,117.43

% of Tax Collections used to Calculate RUT	<u>99.29%</u>
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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	23,665,263.02
Total Tax Levy, CY 2016	23,834,718.00
% of Taxes Collected, CY 2016	<u>99.29%</u>
Delinquent Taxes - December 31, 2016	<u>\$191,301.07</u>