



State of New Jersey Local Government Services

Year: 2021 **Municipal User Friendly Budget**

MUNICIPALITY: 1207 Highland Park Borough - County of Middlesex Introduced

Municode: 1207 **Filename:** 1207_fbi_2021.xlsm

Website: www.hpboro.com

Phone Number: 732-572-3400

Mailing Address: 221 South Fifth Avenue

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

Municipality: Highland Park **State:** NJ **Zip:** 085904

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Gayle		Brill Mittler	12/31/2023	gbrillmittler@hpboro.com

Chief Administrative Officer

Teri		Jover		tjover@hpboro.com
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Chief Financial Officer

Lori		Majeski		lmajeski@hpboro.com
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Municipal Clerk

Joan		Hullings		jhullings@hpboro.com
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Registered Municipal Accountant

Gerard		Stankiewicz		gstank@klein-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Elsie		Foster	12/31/2023	efoster@hpboro.com
Stephany		Kim-Chohan	12/31/2021	skimchohan@hpboro.com
Philip		George	12/31/2022	pgeorge@hpboro.com
Matthew		Hale	12/31/2022	mhale@hpboro.com
Tara		Canavera	4/20/2021	tcanavera@hpboro.com
Matthew		Hersh	12/31/2023	mheresh@hpboro.com



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/SEWER Utility	Utility	Utility	Utility	Utility
08	Surplus	62.86%	\$550,000.00	\$875,000.00	\$1,425,000.00	\$1,275,000.00			\$150,000.00				
08	Local Revenue	-13.40%	(\$887,227.90)	\$6,621,955.90	\$5,734,728.00	\$549,000.00			\$5,185,728.00				
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$981,547.01	\$981,547.00	\$981,547.00							
08	Uniform Construction Code Fees	-7.47%	(\$32,280.00)	\$432,280.00	\$400,000.00	\$400,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	50.96%	\$103,311.16	\$202,716.56	\$306,027.72	\$306,027.72							
08	Other Special Items	-4.09%	(\$10,713.86)	\$262,110.69	\$251,396.83	\$251,396.83							
15	Receipts from Delinquent Taxes	-100.00%	(\$9,342.95)	\$9,342.95	\$0.00								
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.64%	\$84,667.42	\$13,256,186.59	\$13,340,854.01	\$13,340,854.01							
07	Minimum Library Tax	1.65%	\$7,625.71	\$461,649.45	\$469,275.16	\$469,275.16							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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								
	Total	-0.84%	(\$193,960.43)	\$23,102,789.15	\$22,908,828.72	\$17,573,100.72	\$0.00	\$0.00	\$5,335,728.00	\$0.00	\$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/SEWER Utility	Utility	Utility	Utility	Utility
20	20.00	27.00	10.43%	\$475,495.00	\$4,556,996.00	\$5,032,491.00	\$1,828,069.00				\$3,204,422.00				
21			-11.00%	(\$9,429.00)	\$85,710.00	\$76,281.00	\$76,281.00								
22	1.00	1.00	-2.10%	(\$7,553.00)	\$359,964.00	\$352,411.00	\$352,411.00								
23			2.31%	\$39,633.00	\$1,715,320.00	\$1,754,953.00	\$1,754,953.00								
25	27.00	1.00	4.41%	\$197,604.77	\$4,481,538.95	\$4,679,143.72	\$4,676,925.00	\$2,218.72							
26	20.00		3.47%	\$72,161.39	\$2,081,286.61	\$2,153,448.00	\$2,153,448.00								
27			-3.94%	(\$500.00)	\$12,700.00	\$12,200.00	\$12,200.00								
28	3.00	2.00	-4.69%	(\$25,734.00)	\$548,411.00	\$522,677.00	\$412,052.00	\$110,625.00							
29	8.00	8.00	0.00%	\$0.00	\$1,081,479.00	\$1,081,479.00	\$1,081,479.00								
30			-40.88%	(\$69,500.00)	\$170,000.00	\$100,500.00	\$100,500.00								
31			11.80%	\$222,308.02	\$1,884,444.98	\$2,106,753.00	\$455,000.00	\$196,450.00			\$1,455,303.00				
32			10.57%	\$40,135.00	\$379,865.00	\$420,000.00	\$420,000.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00									
36			4.76%	\$82,233.00	\$1,726,711.00	\$1,808,944.00	\$1,808,944.00								
37			#DIV/0!	\$0.00	\$0.00	\$0.00									
42			1.23%	\$925.00	\$75,484.00	\$76,409.00	\$76,409.00								
43	2.00	2.00	-2.22%	(\$4,368.00)	\$196,463.00	\$192,095.00	\$192,095.00								
44			-33.33%	(\$100,000.00)	\$300,000.00	\$200,000.00	\$100,000.00				\$100,000.00				
45			4.20%	\$84,635.00	\$2,014,409.00	\$2,099,044.00	\$1,549,041.00				\$550,003.00				
46			-47.89%	(\$36,765.36)	\$76,765.36	\$40,000.00	\$14,000.00				\$26,000.00				
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	81.00	41.00	4.38%	\$961,280.82	\$21,947,547.90	\$22,908,828.72	\$17,263,807.00	\$309,293.72	\$0.00	\$0.00	\$5,335,728.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	166	\$9,316,600.00	1.59%	15A Public Schools	9	\$24,273,700.00	26.40%	
2 Residential	3,091	\$448,316,500.00	76.37%	15B Other Schools	0	\$0.00	0.00%	
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	66	\$50,295,600.00	54.70%	
4A Commercial	175	\$46,956,100.00	8.00%	15D Church and Charities	38	\$14,603,000.00	15.88%	
4B Industrial	6	\$1,764,200.00	0.30%	15E Cemeteries & Graveyards	0	\$0.00	0.00%	
4C Apartments	54	\$80,383,200.00	13.69%	15F Other Exempt	15	\$2,769,000.00	3.01%	
5A/5B Railroad	1	\$268,600.00	0.05%					
6A/6B Business Personal Property	1	\$41.00	0.00%					
Total	3,494	\$587,005,241.00	100.00%	Total	128	\$91,941,300.00	100.00%	
Average Ratio (%), Assessed to True Value		41.41%		Percentage of Exempt vs. Non-Exempt Properties				15.66%
Equalized Valuation, Taxable Properties		\$1,417,544,653.47						
Total # of property tax appeals filed in 2020		County Tax Board		49.00				
		State Tax Court		0.00				
Number of 2020 County Tax Board decisions appealed to Tax Court				7.00				
Number of pending property tax appeals in State Tax Court				6.00				
Amount paid out by municipality for tax appeals in 2020		\$11,790.12						

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 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				
Total 5 Yr Exemptions/Abatements	0	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		7.00	69,318.00	\$33,036.00	\$0.00	\$1,050.00	\$32,505.00	\$2,727.00
Supervisory Staff (Department Heads & Managers)	10.00	4.00	886,616.00	\$713,180.00	\$0.00	\$107,761.00	\$0.00	\$65,675.00
Police Officers (Including Superior Officers)	27.00	1.00	4,613,468.00	\$3,136,705.00	\$100,000.00	\$1,015,351.00	\$358,903.00	\$2,509.00
Fire Fighters (Including Superior Officers)	1.00	7.00	325,124.00	\$240,305.00	\$15,000.00	\$20,000.00	\$24,880.00	\$24,939.00
All Other Union Employees not listed above	37.00	16.00	3,249,937.00	\$2,220,908.00	\$15,000.00	\$292,402.00	\$603,954.00	\$117,673.00
All Other Non-Union Employees not listed above	6.00	6.00	1,139,773.00	\$603,000.00	\$0.00	\$138,531.00	\$313,814.00	\$84,428.00
Totals	81.00	41.00	10,284,236.00	\$6,947,134.00	\$130,000.00	\$1,575,095.00	\$1,334,056.00	\$297,951.00

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	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	21.00	\$11,328.67	\$237,902.07	21.00	\$11,277.18	\$236,820.78
Parent & Child	11.00	\$20,359.75	\$223,957.25	10.00	\$18,107.12	\$181,071.20
Employee & Spouse (or Partner)	8.00	\$23,671.49	\$189,371.92	8.00	\$21,708.10	\$173,664.80
Family	31.00	\$31,413.59	\$973,821.29	34.00	\$30,372.24	\$1,032,656.16
Employee Cost Sharing Contribution (enter as negative -)			(\$288,353.00)			(\$254,091.00)
Subtotal	71.00		\$1,336,699.53	73.00		\$1,370,121.94
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$11,266.80	\$11,266.80			\$0.00
Parent & Child			\$0.00	1	\$20,768.00	\$20,768.00
Employee & Spouse (or Partner)	1	\$22,533.60	\$22,533.60	1	\$22,815.00	\$22,815.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$33,800.40	2.00		\$43,583.00
<u>Retirees - Health Benefits - Annual Cost</u>						
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	73.00		\$1,370,499.93	75.00		\$1,413,704.94

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

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$17,780,000.00	\$17,780,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Arts and Culture	\$4,574,000.00	\$4,574,000.00	\$0.00			
WATER/SEWER			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$17,064,637.92	\$17,064,637.92				
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$39,418,637.92	\$22,354,000.00	\$17,064,637.92			
Population (2010 census)	<u>13,982</u>					
Per Capita Gross Debt	<u>\$2,819.24</u>					
Per Capita Net Debt	<u>\$1,220.47</u>					
3 Yr. Average Property Valuation		<u>\$1,393,908,842.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.22%</u>				
Utility Fund - Principal			\$460,000.00	\$120,000.00	\$125,000.00	
Utility Fund - Interest			\$90,003.00	\$8,550.00	\$3,750.00	
Bond Anticipation Notes - Principal			\$175,000.00			
Bond Anticipation Notes - Interest			\$270,000.00			
Bonds - Principal			\$650,000.00	\$675,000.00	\$700,000.00	\$3,605,000.00
Bonds - Interest			\$192,639.00	\$166,368.75	\$139,368.75	\$372,218.75
Loans & Other Debt - Principal			\$191,933.00	\$181,957.00	\$153,370.00	\$298,857.00
Loans & Other Debt - Interest			\$36,135.00	\$29,965.00	\$23,519.00	\$28,116.00
Total			\$2,065,710.00	\$1,181,840.75	\$1,145,007.75	\$4,304,191.75
Total Principal			\$1,476,933.00	\$976,957.00	\$978,370.00	\$3,903,857.00
Total Interest			\$588,777.00	\$204,883.75	\$166,637.75	\$400,334.75
% of Total Current Year Budget			9.02%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases			\$33,334.00	\$33,334.00	\$33,334.00	\$99,998.03
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		AA				
Year of Last Rating		2019				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
