



State of New Jersey Local Government Services

Year: **2020** Municipal User Friendly Budget

MUNICIPALITY: 1810 Hillsborough Township - County of Somerset Adopted

Municode: 1810 Filename: 1810_fba_2020.xlsm

Website: www.hillsborough-nj.org

Phone Number: 908-369-4313

Mailing Address: 379 South Branch Road

Email the UFB if not using Outlook

Municipality: Hillsborough State: NJ Zip: 08844

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Doug		Tomson	12/31/2020	dtomson@hillsborough-nj.org

Chief Administrative Officer

Anthony		Ferrera		aferrera@hillsborough-nj.org
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Chief Financial Officer

Nancy		Costa		ncosta@hillsborough-nj.org
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Municipal Clerk

Pamela		Borek		pborek@hillsborough-nj.org
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Registered Municipal Accountant

Robert		Swisher		rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Doug		Tomson	12/31/2020	dtomson@hillsborough-nj.org
Shawn		Lipani	12/31/2021	slipani@hillsborough-nj.org
Olivia		Holmes	12/31/2021	oholmes@hillsborough-nj.org
Frank		DelCore	12/31/2022	fdelcore@hillsborough-nj.org
Gloria		McCauley	12/31/2020	gmccauley@hillsborough-nj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 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	0.319	\$19,669,615.00	13.30%	\$1,116.50
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.028	\$1,723,727.79	1.17%	\$98.00
Fire Districts (avg. rate/total levies)	0.045	\$2,711,665.00	1.83%	\$157.50
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.597	\$98,345,762.00	66.50%	\$5,589.50
County Purposes	0.334	\$20,522,969.81	13.88%	\$1,169.00
County Library	0.049	\$3,005,177.04	2.03%	\$171.50
County Board of Health			0.00%	\$0.00
County Open Space	0.032	\$1,915,451.52	1.30%	\$112.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	2.404	\$147,894,368.16	100.00%	\$8,414.00

Total Taxable Valuation as of October 1, 2019 \$6,343,552,519.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$350,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.319	0.316	-0.94%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$19,669,615.00	\$20,063,007.30	2.00%	\$393,392.30

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,116.50	\$1,106.00	-0.94%	(\$10.50)

Sheet UFB-1

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$20,063,007.30
Municipal Library		
Municipal Open Space	ACTUAL	\$1,776,194.71
Fire Districts (total levies)	ACTUAL	\$2,785,887.00
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$100,747,104.00
County Purposes	ESTIMATED	\$21,138,658.90
County Library	ESTIMATED	\$3,095,332.35
County Board of Health		
County Open Space	ESTIMATED	\$1,972,915.07
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$151,579,099.33
Revenue Anticipated, Excluding Tax Levy		9,933,937.00
Budget Appropriations, before Reserve for Uncollected Taxes		28,894,726.00
Total Non-Municipal Tax Levy		\$131,516,092.03
Amount to be Raised by Taxes - Before RUT		\$150,476,881.03
Reserve for Uncollected Taxes (RUT)		\$938,777.08
Total Amount to be Raised by Taxes		\$151,415,658.11
% of Tax Collections used to Calculate RUT		99.38%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2019		147,684,031.04
Total Tax Levy, CY 2019		148,582,376.23
% of Taxes Collected, CY 2019		99.40%
Delinquent Taxes - December 31, 2019		\$898,345.19

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	6.38%	\$150,000.00	\$2,350,000.00	\$2,500,000.00	\$2,500,000.00							
08	Local Revenue	-20.76%	(\$284,594.08)	\$1,371,194.08	\$1,086,600.00	\$1,086,600.00							
09	State Aid (without offsetting appropriation)	0.23%	\$7,366.00	\$3,265,664.00	\$3,273,030.00	\$3,273,030.00							
08	Uniform Construction Code Fees	-31.45%	(\$550,628.05)	\$1,750,628.05	\$1,200,000.00	\$1,200,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-8.85%	(\$28,940.00)	\$326,940.00	\$298,000.00	\$298,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-9.66%	(\$29,335.50)	\$303,533.50	\$274,198.00	\$274,198.00							
08	Other Special Items	-63.32%	(\$1,039,456.74)	\$1,641,565.74	\$602,109.00	\$602,109.00							
15	Receipts from Delinquent Taxes	-20.92%	(\$185,165.44)	\$885,165.44	\$700,000.00	\$700,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.67%	(\$341,718.43)	\$20,402,507.43	\$20,060,789.00	\$20,060,789.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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	-7.13%	(\$2,302,472.24)	\$32,297,198.24	\$29,994,726.00	\$29,994,726.00	\$0.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government			3.22%	\$81,215.00	\$2,520,735.00	\$2,601,950.00	\$2,601,950.00								
21	Land-Use Administration			0.27%	\$1,064.00	\$390,789.00	\$391,853.00	\$391,853.00								
22	Uniform Construction Code			6.77%	\$83,579.00	\$1,234,662.00	\$1,318,241.00	\$1,318,241.00								
23	Insurance			-0.80%	(\$26,150.00)	\$3,251,285.00	\$3,225,135.00	\$3,225,135.00								
25	Public Safety			-2.42%	(\$209,600.29)	\$8,662,916.29	\$8,453,316.00	\$8,453,316.00								
26	Public Works			-6.10%	(\$223,811.21)	\$3,667,521.21	\$3,443,710.00	\$3,443,710.00								
27	Health and Human Services			-1.93%	(\$18,981.00)	\$982,943.00	\$963,962.00	\$963,962.00								
28	Parks and Recreation			20.73%	\$176,154.00	\$849,828.00	\$1,025,982.00	\$1,025,982.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			0.00%	\$0.00	\$38,000.00	\$38,000.00	\$38,000.00								
31	Utilities and Bulk Purchases			3.09%	\$35,000.00	\$1,134,200.00	\$1,169,200.00	\$1,169,200.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			0.13%	\$4,661.00	\$3,724,769.00	\$3,729,430.00	\$3,729,430.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.00%	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00								
43	Court and Public Defender			-1.79%	(\$7,248.00)	\$405,447.00	\$398,199.00	\$398,199.00								
44	Capital			0.62%	\$4,000.00	\$650,000.00	\$654,000.00	\$654,000.00								
45	Debt			-6.66%	(\$103,804.00)	\$1,557,552.00	\$1,453,748.00	\$1,453,748.00								
46	Deferred Charges			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-2.22%	(\$25,000.00)	\$1,125,000.00	\$1,100,000.00	\$1,100,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	-0.76%	(\$228,921.50)	\$30,223,647.50	\$29,994,726.00	\$29,994,726.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	679	\$71,551,400.00	1.13%	15A Public Schools	11	\$92,418,400.00	23.86%
2 Residential	13,007	\$5,388,809,700.00	84.98%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	401	\$78,937,700.00	1.24%	15C Public Property	521	\$204,127,200.00	52.70%
4A Commercial	358	\$437,773,500.00	6.90%	15D Church and Charities	25	\$40,253,885.00	10.39%
4B Industrial	122	\$200,481,100.00	3.16%	15E Cemeteries & Graveyards	12	\$2,406,800.00	0.62%
4C Apartments	33	\$163,647,300.00	2.58%	15F Other Exempt	157	\$48,114,000.00	12.42%
5A/5B Railroad	21	\$0.00	0.00%				
6A/6B Business Personal Property	2	\$0.00	0.00%				
Total	14,623	\$6,341,200,700.00	100.00%	Total	726	\$387,320,285.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
100.00%				-			
Equalized Valuation, Taxable Properties				6.11%			
Total # of property tax appeals filed in 2019							
County Tax Board							
3.00							
State Tax Court							
1.00							
Number of 2019 County Tax Board decisions appealed to Tax Court							
0.00							
Number of pending property tax appeals in State Tax Court							
0.00							
Amount paid out by municipality for tax appeals in 2019							
\$0.00							

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 2019 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

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			30,527.16	\$18,000.00			\$11,024.16	\$1,503.00
Supervisory Staff (Department Heads & Managers)			3,026,676.83	\$2,233,913.53		\$305,822.76	\$300,408.76	\$186,531.78
Police Officers (Including Superior Officers)			9,878,403.63	\$6,188,287.47	\$106,500.00	\$1,844,109.67	\$1,213,891.74	\$525,614.75
Fire Fighters (Including Superior Officers)			0.00	\$0.00				\$0.00
All Other Union Employees not listed above			2,848,146.58	\$1,862,761.00	\$169,500.00	\$255,011.98	\$391,179.81	\$169,693.79
All Other Non-Union Employees not listed above			4,487,434.01	\$3,347,832.00		\$458,318.20	\$401,739.84	\$279,543.97
Totals	0.00	0.00	20,271,188.21	\$13,650,794.00	\$276,000.00	\$2,863,262.61	\$2,318,244.31	\$1,162,887.29

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	34.00	\$11,543.52	\$392,479.68	29.00	\$11,861.16	\$343,973.64
Parent & Child	16.00	\$20,662.80	\$330,604.80	15.00	\$21,231.60	\$318,474.00
Employee & Spouse (or Partner)	15.00	\$23,087.04	\$346,305.60	19.00	\$23,722.32	\$450,724.08
Family	62.00	\$32,206.32	\$1,996,791.84	66.00	\$33,092.76	\$2,184,122.16
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	127.00		\$3,066,181.92	129.00		\$3,297,293.88
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$11,543.52	\$11,543.52	1	\$11,629.68	\$11,629.68
Parent & Child			\$0.00	0		\$0.00
Employee & Spouse (or Partner)			\$0.00	0		\$0.00
Family			\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	1.00		\$11,543.52	1.00		\$11,629.68
<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	128.00		\$3,077,725.44	130.00		\$3,308,923.56

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)?

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

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt				Net Debt	Current Year Budget		2021 Budget	2022 Budget	All Additional Future Years' Budgets
Local School Debt	\$39,490,000.00	\$39,490,000.00	\$0.00	Utility Fund - Principal					
Regional School Debt			\$0.00	Utility Fund - Interest					
				Bond Anticipation Notes - Principal	\$479,000.00				
Utility Fund Debt					Bond Anticipation Notes - Interest	\$151,878.00			
0			\$0.00	Bonds - Principal	\$650,000.00	\$620,000.00	\$0.00	\$0.00	
0			\$0.00	Bonds - Interest	\$64,148.00	\$36,742.50	\$10,537.50	\$34,422.50	
0			\$0.00	Loans & Other Debt - Principal	\$88,231.67	\$87,231.67	\$88,626.32	\$647,671.85	
0			\$0.00	Loans & Other Debt - Interest	\$20,489.96	\$20,314.50	\$18,953.24	\$150,973.64	
0			\$0.00						
0			\$0.00	Total	\$1,453,747.63	\$764,288.67	\$118,117.06	\$833,067.99	
Municipal Purposes									
Debt Authorized	\$21,444,561.06	\$1,623,727.56	\$19,820,833.50	Total Principal	\$1,217,231.67	\$707,231.67	\$88,626.32	\$647,671.85	
Notes Outstanding			\$0.00	Total Interest	\$236,515.96	\$57,057.00	\$29,490.74	\$185,396.14	
Bonds Outstanding			\$0.00	% of Total Current Year Budget	4.85%				
Loans and Other Debt			\$0.00						
Total (Current Year)				\$60,934,561.06	\$41,113,727.56	\$19,820,833.50			
Population (2010 census)				38,303					
Per Capita Gross Debt				\$1,590.86					
Per Capita Net Debt				\$517.47					
3 Yr. Average Property Valuation				\$6,531,524,233.33					
Net Debt as % of 3 Year Avg Property Valuation				0.30%					
Sheet UFB-10									

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]