



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1810_fbi_2017.xlsm

Website:

Phone Number:

Mailing Address:

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

Municipality: Hillsborough **State:** NJ **Zip:** 08844

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Carl		Suraci	12/3/2018	csuraci@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
Douglas		Tomson	12/31/2017	dtomson@hillsborough-nj.org
Greg		Burchette	12/31/2018	gburchette@hillsborough-nj.org
Gloria		McCauley	12/31/2017	gmccauley@hillsborough-nj.org
Frank		Delcore	12/31/2019	fdelcore@hillsborough-nj.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.330	\$18,566,229.00	13.68%	\$1,155.00	Municipal Purpose Tax	ESTIMATED	\$27,829,044.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.028	\$1,574,553.43	1.16%	\$98.00	Municipal Open Space	ESTIMATED	\$1,606,060.68
Fire Districts (avg. rate/total levies)	0.042	\$2,352,672.00	1.73%	\$147.00	Fire Districts (total levies)	ESTIMATED	\$2,399,725.44
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.602	\$90,119,521.00	66.40%	\$5,607.00	Local School District	ESTIMATED	\$91,921,911.42
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.331	\$18,611,716.24	13.71%	\$1,158.50	County Purposes	ESTIMATED	\$18,983,950.56
County Library	0.049	\$2,743,186.64	2.02%	\$171.50	County Library	ESTIMATED	\$2,798,050.37
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.032	\$1,747,122.29	1.29%	\$112.00	County Open Space	ESTIMATED	\$1,782,064.74
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.414	\$135,715,000.60	100.00%	\$8,449.00	Total ESTIMATED amount to be raised by taxes		\$147,320,807.21
Total Taxable Valuation as of October 1, 2016 <u>\$5,623,405,105.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>10,016,658.00</u>		
Current Year Average Residential Assessment <u>\$350,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$119,491,763.21		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$109,475,105.21		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$893,989.67		
0.330		-100.00%			Total Amount to be Raised by Taxes <u>\$110,369,094.88</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.19%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$18,566,229.00	\$27,829,044.00	49.89%	\$9,262,815.00		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>136,313,071.51</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>137,153,613.01</u>		
\$1,155.00	\$0.00	-100.00%	(\$1,155.00)		% of Taxes Collected, CY 2016 <u>99.39%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$840,541.50</u>		

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	5.26%	\$100,000.00	\$1,900,000.00	\$2,000,000.00	\$2,000,000.00							
08	Local Revenue	-3.88%	(\$35,320.93)	\$910,320.93	\$875,000.00	\$875,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,265,664.00	\$3,265,664.00	\$3,265,664.00							
08	Uniform Construction Code Fees	-2.78%	(\$44,300.16)	\$1,594,300.16	\$1,550,000.00	\$1,550,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	5.17%	\$13,869.15	\$268,130.85	\$282,000.00	\$282,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-31.51%	(\$87,240.42)	\$276,909.42	\$189,669.00	\$189,669.00							
08	Other Special Items	-23.01%	(\$345,027.37)	\$1,499,352.37	\$1,154,325.00	\$1,154,325.00							
15	Receipts from Delinquent Taxes	-14.44%	(\$118,159.34)	\$818,159.34	\$700,000.00	\$700,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.00%	\$371,157.00	\$18,566,229.00	\$18,937,386.00	\$18,937,386.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	2.00%	\$31,507.25	\$1,574,553.43	\$1,606,060.68		\$1,606,060.68						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-0.37%	(\$113,514.82)	\$30,673,619.50	\$30,560,104.68	\$28,954,044.00	\$1,606,060.68	\$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		1.82%	\$42,765.00	\$2,351,309.00	\$2,394,074.00	\$2,394,074.00								
21	Land-Use Administration		-0.02%	(\$70.00)	\$328,089.00	\$328,019.00	\$328,019.00								
22	Uniform Construction Code		1.60%	\$18,632.00	\$1,161,961.00	\$1,180,593.00	\$1,180,593.00								
23	Insurance		-5.33%	(\$186,549.00)	\$3,498,747.00	\$3,312,198.00	\$3,312,198.00								
25	Public Safety		2.59%	\$219,084.00	\$8,457,069.00	\$8,676,153.00	\$8,567,309.00	\$108,844.00							
26	Public Works		-4.18%	(\$148,282.64)	\$3,545,394.64	\$3,397,112.00	\$3,339,898.00	\$57,214.00							
27	Health and Human Services		-1.71%	(\$15,689.00)	\$919,658.00	\$903,969.00	\$861,932.00	\$42,037.00							
28	Parks and Recreation		1.71%	\$12,339.00	\$722,702.00	\$735,041.00	\$735,041.00								
29	Education (including Library)		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified		6.74%	\$56,907.25	\$844,663.43	\$901,570.68	\$30,500.00	\$3,200.00	\$867,870.68						
31	Utilities and Bulk Purchases		-8.25%	(\$98,000.00)	\$1,187,200.00	\$1,089,200.00	\$1,089,200.00								
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures		0.58%	\$19,195.00	\$3,288,470.00	\$3,307,665.00	\$3,307,665.00								
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$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		3.13%	\$12,662.00	\$403,896.00	\$416,558.00	\$416,558.00								
44	Capital		20.00%	\$97,500.00	\$487,500.00	\$585,000.00	\$585,000.00								
45	Debt		0.60%	\$13,087.00	\$2,166,865.00	\$2,179,952.00	\$1,441,762.00		\$738,190.00						
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	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$1,125,000.00	\$1,125,000.00	\$1,125,000.00								
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	0.00	0.00	0.14%	\$43,580.61	\$30,516,524.07	\$30,560,104.68	\$28,742,749.00	\$211,295.00	\$1,606,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	834	\$75,691,300.00	1.32%
2 Residential	12,811	\$4,833,831,900.00	84.28%
3A/3B Farm	450	\$86,665,600.00	1.51%
4A Commercial	352	\$436,936,200.00	7.62%
4B Industrial	122	\$193,378,000.00	3.37%
4C Apartments	31	\$106,035,200.00	1.85%
5A/5B Railroad	21	\$0.00	0.00%
6A/6B Business Personal Property	2	\$3,042,893.00	0.05%
Total	14,623	\$5,735,581,093.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$5,735,581,093.00

Total # of property tax appeals filed in 2016	County Tax Board	13.00
	State Tax Court	11.00
Number of 2016 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		5.00

Amount paid out by municipality for tax appeals in 2016	\$10,790.58
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	11	\$92,368,400.00	25.06%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	499	\$199,879,000.00	54.23%
15D Church and Charities	24	\$38,861,685.00	10.54%
15E Cemeteries & Graveyards	13	\$2,472,800.00	0.67%
15F Other Exempt	71	\$35,004,400.00	9.50%
Total	618	\$368,586,285.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 6.43%

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 2016 Total Tax Rate
G Commercial/Industrial Exemption	1	\$32,000.00	\$1,653,200.00	\$39,908.25
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	1	32,000.00	1,653,200.00	39,908.25

**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		5.00	64,049.20	\$18,000.00		\$0.00	\$44,546.20	\$1,503.00
Supervisory Staff (Department Heads & Managers)	17.00		2,187,250.83	\$1,525,778.83		\$196,978.05	\$337,091.42	\$127,402.53
Police Officers (Including Superior Officers)	51.00		7,503,145.17	\$4,884,893.69	\$131,500.00	\$1,246,136.38	\$821,746.23	\$418,868.87
Fire Fighters (Including Superior Officers)	0.00		0.00	\$0.00		\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	72.00		8,270,800.89	\$5,461,013.11	\$115,841.95	\$717,926.79	\$1,510,351.64	\$465,667.40
All Other Non-Union Employees not listed above	12.00	26.00	1,431,211.94	\$1,067,870.42	\$11,750.00	\$137,862.07	\$120,342.28	\$93,387.17
Totals	152.00	31.00	19,456,458.03	\$12,957,556.05	\$259,091.95	\$2,298,903.29	\$2,834,077.77	\$1,106,828.97

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	32.00	\$11,861.16	\$379,557.12	29.00	\$11,805.00	\$342,345.00
Parent & Child	15.00	\$21,231.60	\$318,474.00	15.00	\$21,140.00	\$317,100.00
Employee & Spouse (or Partner)	19.00	\$23,722.32	\$450,724.08	17.00	\$22,196.00	\$377,332.00
Family	67.00	\$33,092.76	\$2,217,214.92	67.00	\$33,068.00	\$2,215,556.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	133.00		\$3,365,970.12	128.00		\$3,252,333.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$11,861.16	\$11,861.16	1	\$11,873.04	\$11,873.04
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	1	\$33,092.76	\$33,092.76	1	\$33,126.00	\$33,126.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$44,953.92	2.00		\$44,999.04
<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	135.00		\$3,410,924.04	130.00		\$3,297,332.04

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	2018	2019	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$12,520,000.00	\$12,520,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$19,451,970.83	\$4,592,403.26	\$14,859,567.57				
Notes Outstanding			\$0.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$31,971,970.83	\$17,112,403.26	\$14,859,567.57				
Population (2010 census)	<u>38,303</u>						
Per Capita Gross Debt	<u>\$834.71</u>						
Per Capita Net Debt	<u>\$387.95</u>						
3 Yr. Average Property Valuation		<u>\$5,979,966,889.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.25%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$326,282.00			
Bond Anticipation Notes - Interest				\$40,652.00			
Bonds - Principal				\$720,000.00	\$730,000.00	\$734,000.00	\$1,270,000.00
Bonds - Interest				\$133,883.00	\$110,877.50	\$87,572.50	\$145,850.00
Loans & Other Debt - Principal				\$88,047.73	\$89,442.38	\$90,837.02	\$962,761.51
Loans & Other Debt - Interest				\$62,838.27	\$46,225.00	\$42,475.00	\$226,675.00
Total				\$1,371,703.00	\$976,544.88	\$954,884.52	\$2,605,286.51
Total Principal				\$1,134,329.73	\$819,442.38	\$824,837.02	\$2,232,761.51
Total Interest				\$237,373.27	\$157,102.50	\$130,047.50	\$372,525.00
% of Total Current Year Budget				<u>4.49%</u>			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases				\$70,059.00	\$70,059.00	\$35,029.14	
Total Other							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating		AA+					
Year of Last Rating		2014					
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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