



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:** 1810 Hillsborough Township - County of Somerset

Introduced

**Municode:** 1810

**Filename:** 1810\_fbi\_2018.xlsm

**Website:** www.hillsborough-nj.org

**Phone Number:** 9083694313

**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
Gloria		McCaughey	12/31/2020	gmccauley@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		<a href="mailto:pborek@hillsborough-nj.org">pborek@hillsborough-nj.org</a>
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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
Greg		Burchette	12/31/2018	gburchette@hillsborough-nj.org
Carl		Suraci	12/31/2018	csuraci@hillsborough-nj.org
Frank		DelCore	12/31/2019	fdelcore@hillsborough-nj.org



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	\$18,937,386.00	13.67%	\$1,155.00	Municipal Purpose Tax	ESTIMATED	\$19,315,583.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.028	\$1,606,060.68	1.16%	\$98.00	Municipal Open Space	ESTIMATED	\$1,660,635.71
Fire Districts (avg. rate/total levies)	0.043	\$2,436,144.00	1.76%	\$150.50	Fire Districts (total levies)	ACTUAL	\$2,621,649.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.597	\$91,654,354.00	66.18%	\$5,589.50	Regional School District	ESTIMATED	\$94,403,984.62
County Purposes	0.335	\$19,209,765.56	13.87%	\$1,172.50	County Purposes	ESTIMATED	\$19,786,058.53
County Library	0.050	\$2,820,688.96	2.04%	\$175.00	County Library	ESTIMATED	\$2,905,309.63
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.032	\$1,819,907.94	1.31%	\$112.00	County Open Space	ESTIMATED	\$1,874,505.18
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2017 Budget)</b>	<b>2.415</b>	<b>\$138,484,307.14</b>	<b>100.00%</b>	<b>\$8,452.50</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$142,567,725.66</b>
Total Taxable Valuation as of October 1, 2017 <span style="float: right;"><u>\$5,735,581,093.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;"><u>10,153,256.00</u></span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$350,000.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;">\$123,252,142.66</span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;">\$113,098,886.66</span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;">\$694,137.45</span>		
0.330	0.326	-1.21%			Total Amount to be Raised by Taxes <span style="float: right;"><u>\$113,793,024.11</u></span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>99.39%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$18,937,386.00	\$19,315,583.00	2.00%	\$378,197.00		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2017 <span style="float: right;">138,469,859.90</span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <span style="float: right;">138,537,105.63</span>		
\$1,155.00	\$1,141.00	-1.21%	(\$14.00)		% of Taxes Collected, CY 2017 <span style="float: right;"><u>99.95%</u></span>		
					Delinquent Taxes - December 31, 2017 <span style="float: right;"><u>\$770,620.23</u></span>		

**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	0.00%	\$0.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00							
08	Local Revenue	-1.96%	(\$19,260.52)	\$982,860.52	\$963,600.00	\$963,600.00							
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	-5.88%	(\$96,867.90)	\$1,646,867.90	\$1,550,000.00	\$1,550,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	2.83%	\$8,240.00	\$291,040.00	\$299,280.00	\$299,280.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-83.57%	(\$547,051.37)	\$654,584.37	\$107,533.00	\$107,533.00							
08	Other Special Items	1.62%	\$20,231.51	\$1,246,947.49	\$1,267,179.00	\$1,267,179.00							
15	Receipts from Delinquent Taxes	-16.39%	(\$137,267.74)	\$837,267.74	\$700,000.00	\$700,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-2.97%	(\$591,239.68)	\$19,906,822.68	\$19,315,583.00	\$19,315,583.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	3.40%	\$54,575.03	\$1,606,060.68	\$1,660,635.71		\$1,660,635.71						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-4.03%</b>	<b>(\$1,308,640.67)</b>	<b>\$32,438,115.38</b>	<b>\$31,129,474.71</b>	<b>\$29,468,839.00</b>	<b>\$1,660,635.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	21.00	9.00	2.99%	\$71,495.00	\$2,394,074.00	\$2,465,569.00								
21	Land-Use Administration	4.00		3.16%	\$10,435.00	\$330,158.00	\$340,593.00								
22	Uniform Construction Code	14.00	5.00	3.60%	\$42,533.00	\$1,180,593.00	\$1,223,126.00								
23	Insurance			-1.31%	(\$44,089.00)	\$3,367,198.00	\$3,323,109.00								
25	Public Safety	66.00	4.00	-1.52%	(\$132,393.85)	\$8,718,302.85	\$8,585,909.00		\$90,414.00						
26	Public Works	28.00		0.81%	\$28,121.70	\$3,491,646.30	\$3,519,768.00								
27	Health and Human Services	8.00	5.00	-0.54%	(\$5,145.22)	\$952,123.22	\$946,978.00		\$35,545.00						
28	Parks and Recreation	11.00		4.30%	\$31,368.00	\$730,041.00	\$761,409.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			-89.47%	(\$293,138.00)	\$327,638.00	\$34,500.00								
31	Utilities and Bulk Purchases			17.12%	\$176,000.00	\$1,028,200.00	\$1,204,200.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			3.46%	\$114,353.00	\$3,302,665.00	\$3,417,018.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			0.00%	\$0.00	\$18,000.00	\$18,000.00								
43	Court and Public Defender	4.00	4.00	1.57%	\$6,542.00	\$416,558.00	\$423,100.00								
44	Capital			5.98%	\$35,000.00	\$585,000.00	\$620,000.00								
45	Debt			0.61%	\$8,798.00	\$1,441,762.00	\$1,450,560.00		\$738,190.00						
46	Deferred Charges			0.00%	\$0.00	\$10,000.00	\$10,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,125,000.00	\$1,125,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>156.00</b>	<b>27.00</b>	<b>0.17%</b>	<b>\$49,879.63</b>	<b>\$29,418,959.37</b>	<b>\$29,468,839.00</b>	<b>\$28,604,690.00</b>	<b>\$125,959.00</b>	<b>\$738,190.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	714	\$68,712,100.00	1.16%
2 Residential	12,885	\$5,016,174,200.00	84.58%
3A/3B Farm	426	\$85,528,600.00	1.44%
4A Commercial	349	\$410,565,800.00	6.92%
4B Industrial	122	\$198,596,900.00	3.35%
4C Apartments	33	\$148,154,700.00	2.50%
5A/5B Railroad	21	\$0.00	0.00%
6A/6B Business Personal Property	2	\$3,109,514.00	0.05%
<b>Total</b>	<b>14,552</b>	<b>\$5,930,841,814.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$5,930,841,814.00

  

Total # of property tax appeals filed in 2017	County Tax Board	9.00
	State Tax Court	11.00
Number of 2017 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		2.00

  

Amount paid out by municipality for tax appeals in 2017	\$6,505.73
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<b>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	11	\$92,368,400.00	24.63%
15B Other Schools		\$0.00	0.00%
15C Public Property	506	\$200,082,100.00	53.35%
15D Church and Charities	25	\$39,188,185.00	10.45%
15E Cemeteries & Graveyards	13	\$2,472,800.00	0.66%
15F Other Exempt	150	\$40,895,100.00	10.91%
<b>Total</b>	<b>705</b>	<b>\$375,006,585.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs. Non-Exempt Properties 6.32%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption	1	\$32,000.00	\$1,653,200.00	\$39,924.78
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>1</b>	<b>32,000.00</b>	<b>1,653,200.00</b>	<b>39,924.78</b>





**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	62,508.07	\$18,000.00			\$43,005.07	\$1,503.00
Supervisory Staff (Department Heads & Managers)	19.00		2,612,408.99	\$1,849,289.44		\$247,250.00	\$361,453.88	\$154,415.67
Police Officers (Including Superior Officers)	55.00		7,800,744.04	\$5,022,271.69	\$141,917.00	\$1,373,591.31	\$831,754.28	\$431,209.76
Fire Fighters (Including Superior Officers)	0.00		0.00	\$0.00				
All Other Union Employees not listed above	71.00		8,115,767.15	\$5,214,720.55	\$228,750.00	\$697,208.14	\$1,520,558.67	\$454,529.79
All Other Non-Union Employees not listed above	11.00	22.00	1,371,878.82	\$1,007,707.32	\$10,500.00	\$134,730.47	\$133,920.72	\$85,020.31
<b>Totals</b>	<b>156.00</b>	<b>27.00</b>	<b>19,963,307.07</b>	<b>\$13,111,989.00</b>	<b>\$381,167.00</b>	<b>\$2,452,779.92</b>	<b>\$2,890,692.62</b>	<b>\$1,126,678.53</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	31.00	\$11,629.68	\$360,520.08	32.00	\$11,861.16	\$379,557.12
Parent & Child	14.00	\$21,231.60	\$297,242.40	15.00	\$21,231.60	\$318,474.00
Employee & Spouse (or Partner)	20.00	\$23,741.40	\$474,828.00	19.00	\$23,722.32	\$450,724.08
Family	67.00	\$32,901.91	\$2,204,427.97	67.00	\$33,092.76	\$2,217,214.92
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>132.00</b>		<b>\$3,337,018.45</b>	<b>133.00</b>		<b>\$3,365,970.12</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$11,629.68	\$11,629.68	1	\$11,861.16	\$11,861.16
Parent & Child	0		\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0	\$0.00	\$0.00
Family	1	\$32,901.91	\$32,901.91	1	\$33,092.76	\$33,092.76
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>2.00</b>		<b>\$44,531.59</b>	<b>2.00</b>		<b>\$44,953.92</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>134.00</b>		<b>\$3,381,550.04</b>	<b>135.00</b>		<b>\$3,410,924.04</b>

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	2019	2020	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$10,005,000.00	\$10,005,000.00	\$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	\$16,588,309.36	\$2,985,295.78	\$13,603,013.58				
Notes Outstanding			\$0.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
<b>Total (Current Year)</b>	<b>\$26,593,309.36</b>	<b>\$12,990,295.78</b>	<b>\$13,603,013.58</b>				
Population (2010 census)	<u>38,303</u>						
Per Capita Gross Debt	<u>\$694.29</u>						
Per Capita Net Debt	<u>\$355.14</u>						
3 Yr. Average Property Valuation		<u>\$6,169,798,886.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.22%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$353,000.00			
Bond Anticipation Notes - Interest				\$39,207.00			
Bonds - Principal				\$730,000.00	\$734,000.00	\$650,000.00	\$620,000.00
Bonds - Interest				\$110,878.00	\$87,572.50	\$64,147.50	\$56,902.50
Loans & Other Debt - Principal				\$89,442.00	\$90,837.02	\$92,231.67	\$870,529.84
Loans & Other Debt - Interest				\$57,975.00	\$53,925.00	\$50,325.00	\$281,450.00
<b>Total</b>				<b>\$1,380,502.00</b>	<b>\$966,334.52</b>	<b>\$856,704.17</b>	<b>\$1,828,882.34</b>
Total Principal				\$1,172,442.00	\$824,837.02	\$742,231.67	\$1,490,529.84
Total Interest				\$208,060.00	\$141,497.50	\$114,472.50	\$338,352.50
% of Total Current Year Budget				<u>4.68%</u>			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases				\$70,058.00	\$35,029.14		
Total Other							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>				
Rating		AA+					
Year of Last Rating		2014					
<b>Mark "X" if Municipality has no bond rating</b>							





**USER FRIENDLY BUDGET SECTION - Notes**

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