State of New Jersey
Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 1810 Hillsborough Township - County of Somerset | Adopted

Municode: 1810 **Filename:** 1810_fba_2022.xlsm

Website:	www.hillsborough-nj.org
Phone Number:	908-369-4313
Mailing Address:	379 South Branch Road
Municipality:	Hillsborough **State:** NJ **Zip:** 08844

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Shawn		Lipani	12/31/2024	slipani@hillsborough-nj.org

Chief Administrative Officer

Anthony		Ferrera		aferrera@hillsborough-nj.org

Chief Financial Officer

Nancy		Costa		ncosta@hillsborough-nj.org

Municipal Clerk

Pamela		Borek		pborek@hillsborough-nj.org

Registered Municipal Accountant

Robert		Swisher		rswisher@scnco.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Britting	12/31/2022	rbritting@hillsborough-nj.org
Frank		DelCore	12/31/2022	fdelcore@hillsborough-nj.org
Janine		Erickson	12/31/2023	jerickson@hillsborough-nj.org
Doug		Tomson	12/31/2023	dtomson@hillsborough-nj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 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	0.310	$20,460,907.00	13.23%	$356.85
Municipal Library			0.00%	$0.00
Municipal Open Space	0.028	$1,844,305.64	1.19%	$32.23
Municipal Arts and Culture			0.00%	$0.00
Fire Districts (avg. rate/total levies)	0.045	$2,949,730.00	1.91%	$51.80
Other Special Districts (total levies)			0.00%	$0.00
Local School District			0.00%	$0.00
Regional School District	1.559	$102,740,012.00	66.44%	$1,794.60
County Purposes	0.327	$21,475,177.92	13.89%	$376.42
County Library	0.048	$3,133,966.52	2.03%	$55.25
County Board of Health			0.00%	$0.00
County Open Space	0.031	$2,031,342.35	1.31%	$35.68
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2021 Budget)	2.348	$154,635,441.43	100.00%	$2,702.83

Total Taxable Valuation as of October 1, 2021 $7,139,185,995.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment $115,112.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.310	0.290	-6.45%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$20,460,907.00	$0.29	-100.00%	($20,460,906.71)

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$356.85	$333.82	-6.45%	($23.02)

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Current Year 2022 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	$0.29
Municipal Library		
Municipal Open Space	ACTUAL	$0.03
Municipal Arts and Culture		
Fire Districts (total levies)	ACTUAL	$0.06
Other Special Districts (total levies)		
Local School District		
Regional School District	ACTUAL	$1.54
County Purposes	ESTIMATED	$0.33
County Library	ESTIMATED	$0.05
County Board of Health		
County Open Space	ESTIMATED	$0.03
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$2.32

Revenue Anticipated, Excluding Tax Levy	12,186,981.39
Budget Appropriations, before Reserve for Uncollected Taxes	31,810,721.39
Total Non-Municipal Tax Levy	$2.03
Amount to be Raised by Taxes - Before RUT	$19,623,742.03
Reserve for Uncollected Taxes (RUT)	$1,220,000.00
Total Amount to be Raised by Taxes	$20,843,742.03
% of Tax Collections used to Calculate RUT	94.14%
If % used exceeds the actual collection % then reference the statutory exception used	

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2021	154,023,399.03
Total Tax Levy, CY 2021	155,169,062.06
% of Taxes Collected, CY 2021	99.26%
Delinquent Taxes - December 31, 2021	$1,006,632.46

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	$0.00	$3,025,000.00	$3,025,000.00	$3,025,000.00							
08	Local Revenue	-3.18%	($39,730.74)	$1,250,730.74	$1,211,000.00	$1,211,000.00							
09	State Aid (without offsetting appropriation)	0.22%	$7,330.00	$3,265,664.00	$3,272,994.00	$3,272,994.00							
08	Uniform Construction Code Fees	-2.77%	($65,500.56)	$2,365,500.56	$2,300,000.00	$2,300,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	1.13%	$4,293.35	$378,706.65	$383,000.00	$383,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	$0.00		$0.00	$0.00							
10	Public and Private Revenue	-82.93%	($2,554,795.79)	$3,080,582.79	$525,787.00	$525,787.00							
08	Other Special Items	-58.23%	($1,072,298.81)	$1,841,499.20	$769,200.39	$769,200.39							
15	Receipts from Delinquent Taxes	-41.86%	($503,894.17)	$1,203,894.17	$700,000.00	$700,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.68%	($142,381.67)	$20,986,121.67	$20,843,740.00	$20,843,740.00							
07	Minimum Library Tax	#DIV/0!	$0.00		$0.00								
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	-11.68%	($4,366,978.39)	$37,397,699.78	$33,030,721.39	$33,030,721.39	$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 Positions Full-Time	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	Utility	Utility	Utility	Utility	Utility
20	General Government			12.01%	$312,281.00	$2,599,317.00	$2,911,598.00	$2,911,598.00								
21	Land-Use Administration			22.73%	$88,168.00	$387,852.00	$476,020.00	$476,020.00								
22	Uniform Construction Code			13.09%	$172,610.00	$1,318,723.00	$1,491,333.00	$1,491,333.00								
23	Insurance			1.71%	$56,569.00	$3,317,077.00	$3,373,646.00	$3,373,646.00								
25	Public Safety			-2.19%	($193,218.16)	$8,840,456.16	$8,647,238.00	$8,623,793.00	$23,445.00							
26	Public Works			1.35%	$56,046.61	$4,153,830.39	$4,209,877.00	$4,110,816.00	$99,061.00							
27	Health and Human Services			-69.80%	($2,606,678.24)	$3,734,374.24	$1,127,696.00	$965,989.00	$161,707.00							
28	Parks and Recreation			37.50%	$369,466.00	$985,129.00	$1,354,595.00	$1,094,595.00	$260,000.00							
29	Education (including Library)			#DIV/0!	$0.00		$0.00									
30	Unclassified			-83.55%	($320,000.00)	$383,000.00	$63,000.00	$63,000.00								
31	Utilities and Bulk Purchases			8.40%	$116,600.00	$1,387,600.00	$1,504,200.00	$1,504,200.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	$0.00		$0.00									
35	Contingency			#DIV/0!	$0.00		$0.00									
36	Statutory Expenditures			2.40%	$100,909.00	$4,205,162.00	$4,306,071.00	$4,306,071.00								
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			4.42%	$18,406.00	$416,870.00	$435,276.00	$435,276.00								
44	Capital			-19.55%	($215,000.00)	$1,100,000.00	$885,000.00	$885,000.00								
45	Debt			-41.99%	($559,167.00)	$1,331,697.00	$772,530.00	$772,530.00								
46	Deferred Charges			-31.50%	($107,881.61)	$342,523.00	$234,641.39	$234,641.39								
48	Debt - Type 1 School District			#DIV/0!	$0.00		$0.00									
50	Reserve for Uncollected Taxes			0.00%	$0.00	$1,220,000.00	$1,220,000.00	$1,220,000.00								
55	Surplus General Budget			#DIV/0!	$0.00		$0.00									
	Total	0.00	0.00	-7.58%	($2,710,889.40)	$35,741,610.79	$33,030,721.39	$32,486,508.39	$544,213.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	**Line Item.** Put "X" in cell to the left that corresponds to the type of imbalance.	**Amount**	**Comment/Explanation**

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	618	$75,121,400.00	1.05%
2	Residential	13,146	$6,120,261,400.00	85.73%
3A/3B	Farm	391	$83,470,200.00	1.17%
4A	Commercial	362	$475,683,900.00	6.66%
4B	Industrial	126	$217,496,700.00	3.05%
4C	Apartments	33	$163,663,800.00	2.29%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property	2	$3,488,595.00	0.05%
	Total	14,678	$7,139,185,995.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	$7,139,185,995.00

Total # of property tax appeals filed in 2021	County Tax Board	10.00
	State Tax Court	0.00
Number of 2021 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 2021	$7,076.29

Property Tax Assessments - Exempt Properties (October 1, 2021 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	11	$92,438,400.00	21.68%
15B	Other Schools			0.00%
15C	Public Property	546	$226,558,000.00	53.13%
15D	Church and Charities	54	$70,839,700.00	16.61%
15E	Cemeteries & Graveyards	12	$2,471,800.00	0.58%
15F	Other Exempt	121	$34,118,300.00	8.00%
	Total	744	$426,426,200.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties: 5.97%

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 2021 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

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate

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	0.00	5.00	41,580.00	$38,500.00	$0.00	$0.00	$0.00	$3,080.00
Supervisory Staff (Department Heads & Managers)	30.00	0.00	3,882,299.00	$3,057,395.00	$0.00	$488,572.00	$336,302.00	$30.00
Police Officers (Including Superior Officers)	60.00	0.00	10,158,897.00	$6,147,247.00	$131,500.00	$2,043,960.00	$1,347,007.00	$489,183.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	$0.00	$0.00	$0.00	$0.00	$0.00
All Other Union Employees not listed above	64.00	0.00	5,848,626.00	$4,191,368.00	$214,250.00	$669,781.00	$437,918.00	$335,309.00
All Other Non-Union Employees not listed above	4.00	24.00	1,382,150.00	$755,247.00	$0.00	$120,688.00	$445,795.00	$60,420.00
Totals	158.00	29.00	21,313,552.00	$14,189,757.00	$345,750.00	$3,323,001.00	$2,567,022.00	$888,022.00

Is the Local Government required to comply with N.J.S.A. 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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	45.00	$11,969.00	$538,605.00	40.00	$11,743.92	$469,756.80
Parent & Child	12.00	$21,425.00	$257,100.00	13.00	$21,021.60	$273,280.80
Employee & Spouse (or Partner)	15.00	$23,939.00	$359,085.00	15.00	$23,487.84	$352,317.60
Family	61.00	$33,394.00	$2,037,034.00	66.00	$32,765.52	$2,162,524.32
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	133.00		$3,191,824.00	134.00		$3,257,879.52
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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	133.00		$3,191,824.00	134.00		$3,257,879.52

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
ACCUMULATED ABSENCE LIABILITY

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items) Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Public Works	997.00	$78,430.59	X		
Police	2546.00	$458,783.25	X		
Administration	2468.00	$425,996.36			X
Other Unions	2068.00	$145,071.77	X		
Totals	8079.00	$1,108,281.97			

Total Funds Reserved as of end of 2021	$2,465.98
Total Funds Appropriated in 2022	$2,500.00

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

	Gross Debt	Deductions	Net Debt
Local School Debt	$35,416,000.00	$35,416,000.00	$0.00
Regional School Debt			$0.00
Utility Fund Debt			
			$0.00
			$0.00
			$0.00
			$0.00
			$0.00
Municipal Purposes			
Debt Authorized (BNI)	$31,112,670.51	$654,972.21	$30,457,698.30
Notes Outstanding			$0.00
Bonds Outstanding			$0.00
Loans and Other Debt			$0.00
Total (Current Year)	$66,528,670.51	$36,070,972.21	$30,457,698.30

Population (2020 census)	38,303
Per Capita Gross Debt	$1,736.90
Per Capita Net Debt	$795.18
3 Year Average Property Valuation	$6,949,741,180.00
Net Debt as % of 3 Year Average Property Valuation	0.44%

	Current Year Budget	2023 Budget	2024 Budget	All Additional Future Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal	$461,000.00			
Bond Anticipation Notes - Interest	$160,458.00			
Bonds - Principal	$0.00	$0.00	$0.00	$0.00
Bonds - Interest	$10,538.00	$9,132.50	$7,727.50	$17,652.50
Loans & Other Debt - Principal	$140,534.00	$136,623.00	$131,118.46	$603,682.00
Loans & Other Debt - Interest				
Total	$772,530.00	$145,755.50	$138,845.96	$621,334.50
Total Principal	$601,534.00	$136,623.00	$131,118.46	$603,682.00
Total Interest	$170,996.00	$9,132.50	$7,727.50	$17,652.50
% of Total Current Year Budget	2.34%			

Description	Debt Not Listed Above			
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases				
Total Other				

Bond Rating	Moody's	Standard & Poors	Fitch
Rating		AA+	
Year of Last Rating		2014	

Mark "X" if Municipality has no bond rating

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	Municipality	Borough of Millstone	Health	Health and Human Services		1/1/2020	12/31/2023	$18,000.00
	Amount Received Page Total							$18,000.00
	Amount Paid Page Total							$0.00
	Page Total							$18,000.00

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid

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

Hillsborough Township MUA
Borough of Manville (Sewer only)
Hillsborough Fire District

USER FRIENDLY BUDGET SECTION - Notes

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