



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:**

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Ruocco	12/31/2023	jruocco@hillsdalenj.org

**Chief Administrative Officer**

Christopher		Tietjen		ctietjen@hillsdalenj.org
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**Chief Financial Officer**

David		Sireci		<a href="mailto:dsireci@hillsdalenj.org">dsireci@hillsdalenj.org</a>
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**Municipal Clerk**

Denise		Kohan		dkohan@hillsdalenj.org
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**Registered Municipal Accountant**

Paul	W.	Garbarini		officemgr@garbarinicpa.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Zoltan		Horvath	12/31/2020	zhorvath@hillsdalenj.org
Anthony		DeRosa	12/31/2020	aderosa@hillsdalenj.org
John		Escobar	12/31/2021	jescobar@hillsdalenj.org
Abby		Lundy	12/31/2021	alundy@hillsdalenj.org
Frank		Pizzella	12/31/2022	fpizzella@hillsdalenj.org
Janetta		Trochimiuk	12/31/2022	jtrochimiuk@hillsdalenj.org



**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 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	0.560	\$9,469,343.68	19.31%	\$2,602.58	Municipal Purpose Tax	ESTIMATED	\$9,469,343.68
Municipal Library	0.037	\$623,550.00	1.27%	\$171.38	Municipal Library	ACTUAL	\$620,937.36
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.285	\$21,727,815.00	44.31%	\$5,971.73	Local School District	ESTIMATED	\$22,300,000.00
Regional School District	0.747	\$12,631,897.00	25.76%	\$3,471.79	Regional School District	ESTIMATED	\$13,000,000.00
County Purposes	0.260	\$4,396,774.00	8.97%	\$1,208.42	County Purposes	ESTIMATED	\$4,510,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$187,922.00	0.38%	\$51.65	County Open Space	ESTIMATED	\$192,700.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2019 Budget)</b>	<b>2.900</b>	<b>\$49,037,301.68</b>	<b>100.00%</b>	<b>\$13,477.55</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$50,092,981.04</b>
Total Taxable Valuation as of October 1, 2019 <u>\$1,690,483,940.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$465,835.00</u>					Revenue Anticipated, Excluding Tax Levy <u>5,169,322.24</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>14,484,603.28</u> Total Non-Municipal Tax Levy <u>\$40,002,700.00</u> Amount to be Raised by Taxes - Before RUT <u>\$49,317,981.04</u> Reserve for Uncollected Taxes (RUT) <u>\$776,463.90</u> Total Amount to be Raised by Taxes <u>\$50,094,444.94</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					% of Tax Collections used to Calculate RUT <u>98.45%</u>  If % used exceeds the actual collection % then reference the statutory exception used		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2019		<u>48,779,233.30</u>
	0.560	0.558	-0.36%		Total Tax Levy, CY 2019		<u>49,103,596.11</u>
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Taxes Collected, CY 2019		<u>99.34%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2019		<u>\$305,805.58</u>
	\$9,469,343.68	\$9,469,343.68	0.00%	\$0.00			
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,602.58	\$2,599.36	-0.12%	(\$3.22)			

**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	Swimming Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	14.83%	\$257,310.96	\$1,734,957.00	\$1,992,267.96	\$1,928,717.96		\$63,550.00					
08	Local Revenue	0.27%	\$4,956.03	\$1,861,748.97	\$1,866,705.00	\$992,650.00		\$874,055.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,182,373.00	\$1,182,373.00	\$1,182,373.00							
08	Uniform Construction Code Fees	-0.17%	(\$578.00)	\$349,578.00	\$349,000.00	\$349,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	19.88%	\$39,431.27	\$198,368.73	\$237,800.00	\$237,800.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-80.32%	(\$73,782.97)	\$91,864.25	\$18,081.28	\$18,081.28							
08	Other Special Items	172.61%	\$104,916.82	\$60,783.18	\$165,700.00	\$165,700.00							
15	Receipts from Delinquent Taxes	-3.53%	(\$10,805.58)	\$305,805.58	\$295,000.00	\$295,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-5.18%	(\$516,931.15)	\$9,986,274.83	\$9,469,343.68	\$9,469,343.68							
07	Minimum Library Tax	-0.42%	(\$2,612.64)	\$623,550.00	\$620,937.36	\$620,937.36							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>-1.21%</b>	<b>(\$198,095.26)</b>	<b>\$16,395,303.54</b>	<b>\$16,197,208.28</b>	<b>\$15,259,603.28</b>	<b>\$0.00</b>	<b>\$937,605.00</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	Swimming Pool Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	4.00	12.00	8.71%	\$86,935.00	\$997,940.00	\$1,084,875.00	\$1,084,875.00							
21	Land-Use Administration	0.00	1.00	-39.78%	(\$45,530.00)	\$114,465.00	\$68,935.00	\$68,935.00							
22	Uniform Construction Code	1.00	7.00	-7.61%	(\$20,750.00)	\$272,773.00	\$252,023.00	\$252,023.00							
23	Insurance			-2.81%	(\$51,816.00)	\$1,845,000.00	\$1,793,184.00	\$1,793,184.00							
25	Public Safety	27.00	59.00	1.37%	\$42,668.34	\$3,103,222.40	\$3,145,890.74	\$3,140,697.00	\$5,193.74						
26	Public Works	7.00	12.00	3.64%	\$75,523.69	\$2,072,463.85	\$2,147,987.54	\$2,135,100.00	\$12,887.54						
27	Health and Human Services	0.00	4.00	-0.23%	(\$493.00)	\$214,028.00	\$213,535.00	\$213,535.00							
28	Parks and Recreation	2.00	232.00	0.69%	\$7,431.00	\$1,083,924.00	\$1,091,355.00	\$226,255.00		\$865,100.00					
29	Education (including Library)	4.00	17.00	-3.27%	(\$24,118.00)	\$737,118.00	\$713,000.00	\$713,000.00							
30	Unclassified			0.00%	\$0.00	\$61,500.00	\$61,500.00	\$61,500.00							
31	Utilities and Bulk Purchases			-1.95%	(\$30,700.00)	\$1,578,050.00	\$1,547,350.00	\$1,547,350.00							
32	Landfill / Solid Waste Disposal			-18.75%	(\$3,000.00)	\$16,000.00	\$13,000.00	\$13,000.00							
35	Contingency			100.00%	\$50,000.00	\$50,000.00	\$100,000.00	\$100,000.00							
36	Statutory Expenditures			4.11%	\$38,262.00	\$932,000.00	\$970,262.00	\$970,262.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			8.71%	\$19,500.00	\$223,800.00	\$243,300.00	\$243,300.00							
43	Court and Public Defender	1.00	3.00	-2.16%	(\$2,000.00)	\$92,700.00	\$90,700.00	\$90,700.00							
44	Capital			58.94%	\$442,056.00	\$750,000.00	\$1,192,056.00	\$1,192,056.00		\$0.00					
45	Debt			-1.87%	(\$13,245.00)	\$706,500.00	\$693,255.00	\$620,750.00		\$72,505.00					
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
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	\$775,000.00	\$775,000.00	\$775,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>46.00</b>	<b>347.00</b>	<b>3.65%</b>	<b>\$570,724.03</b>	<b>\$15,626,484.25</b>	<b>\$16,197,208.28</b>	<b>\$15,241,522.00</b>	<b>\$18,081.28</b>	<b>\$0.00</b>	<b>\$937,605.00</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

<u>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	72	\$11,070,200.00	0.65%	15A Public Schools	6	\$45,846,800.00	32.63%
2 Residential	3,308	\$1,563,453,300.00	92.44%	15B Other Schools	1	\$7,147,400.00	5.09%
3A/3B Farm	4	\$634,000.00	0.04%	15C Public Property	89	\$53,921,800.00	38.38%
4A Commercial	98	\$97,111,900.00	5.74%	15D Church and Charities	8	\$16,786,300.00	11.95%
4B Industrial	12	\$11,944,100.00	0.71%	15E Cemeteries & Graveyards	1	\$92,500.00	0.07%
4C Apartments	4	\$7,119,700.00	0.42%	15F Other Exempt	15	\$16,707,300.00	11.89%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>3,498</b>	<b>\$1,691,333,200.00</b>	<b>100.00%</b>	<b>Total</b>	<b>120</b>	<b>\$140,502,100.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value		90.72%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$1,864,344,356.26		8.31%			
Total # of property tax appeals filed in 2019		County Tax Board		20.00			
		State Tax Court		4.00			
Number of 2019 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				2.00			
Amount paid out by municipality for tax appeals in 2019				\$0.00			

<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 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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	0.00	7.00	48,500.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$3,500.00
Supervisory Staff (Department Heads & Managers)	8.00	2.00	912,247.00	\$744,587.00	\$0.00	\$31,500.00	\$78,827.00	\$57,333.00
Police Officers (Including Superior Officers)	23.00	0.00	3,334,566.00	\$2,127,660.00	\$150,000.00	\$631,520.00	\$261,556.00	\$163,830.00
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	4.00	17.00	421,863.00	\$281,302.00	\$55,000.00	\$25,000.00	\$38,901.00	\$21,660.00
All Other Non-Union Employees not listed above	11.00	321.00	2,099,900.72	\$1,670,079.00	\$25,000.00	\$82,242.00	\$193,982.72	\$128,597.00
<b>Totals</b>	<b>46.00</b>	<b>347.00</b>	<b>6,817,076.72</b>	<b>\$4,868,628.00</b>	<b>\$230,000.00</b>	<b>\$770,262.00</b>	<b>\$573,266.72</b>	<b>\$374,920.00</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	10.00	\$11,543.52	\$115,435.20	10.00	\$12,086.04	\$120,860.40
Parent & Child	4.00	\$20,662.80	\$82,651.20	3.00	\$21,633.96	\$64,901.88
Employee & Spouse (or Partner)	6.00	\$22,153.44	\$132,920.64	7.00	\$24,172.08	\$169,204.56
Family	13.00	\$32,206.32	\$418,682.16	14.00	\$33,720.00	\$472,080.00
Employee Cost Sharing Contribution (enter as negative - )			(\$176,422.48)			(\$208,610.41)
<b>Subtotal</b>	<b>33.00</b>		<b>\$573,266.72</b>	<b>34.00</b>		<b>\$618,436.43</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
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	0	\$0.00	\$0.00	0	\$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><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	9	\$4,660.15	\$41,941.35	9	\$4,696.25	\$42,266.25
Parent & Child	2	\$10,331.52	\$20,663.04	2	\$10,360.14	\$20,720.28
Employee & Spouse (or Partner)	18	\$12,674.01	\$228,132.18	18	\$12,643.02	\$227,574.36
Family	3	\$22,833.96	\$68,501.88	3	\$22,813.60	\$68,440.80
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>32.00</b>		<b>\$359,238.45</b>	<b>32.00</b>		<b>\$359,001.69</b>
<b>GRAND TOTAL</b>	<b>65.00</b>		<b>\$932,505.17</b>	<b>66.00</b>		<b>\$977,438.12</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	2021	2022	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$1,635,000.00	\$1,635,000.00	\$0.00	Utility Fund - Principal	\$70,000.00	\$70,000.00		
Regional School Debt	\$3,488,132.00	\$3,488,132.00	\$0.00	Utility Fund - Interest	\$2,505.00	\$1,137.50		
Utility Fund Debt				Bond Anticipation Notes - Principal	\$90,000.00			
Swimming Pool	\$189,000.00	\$189,000.00	\$0.00	Bond Anticipation Notes - Interest	\$32,850.00			
0			\$0.00	Bonds - Principal	\$475,000.00	\$485,000.00		
0			\$0.00	Bonds - Interest	\$22,900.00	\$7,900.00		
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	<b>Total</b>	\$693,255.00	\$564,037.50	\$0.00	\$0.00
<u>Municipal Purposes</u>								
Debt Authorized	\$685,031.00		\$685,031.00	Total Principal	\$635,000.00	\$555,000.00	\$0.00	\$0.00
Notes Outstanding	\$2,190,000.00	\$37,029.00	\$2,152,971.00	Total Interest	\$58,255.00	\$9,037.50	\$0.00	\$0.00
Bonds Outstanding	\$960,000.00		\$960,000.00	% of Total Current Year Budget	4.28%			
Loans and Other Debt			\$0.00					
<b>Total (Current Year)</b>	<b>\$9,147,163.00</b>	<b>\$5,349,161.00</b>	<b>\$3,798,002.00</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	10,219			Total Guarantees - Governmental				
Per Capita Gross Debt	\$895.11			Total Guarantees - Other				
Per Capita Net Debt	\$371.66			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$1,840,342,592.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.21%		<b>Bond Rating</b>	<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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