



State of New Jersey Local Government Services

Year: **2015** Municipal User Friendly Budget

MUNICIPALITY: 1104 Hightstown Borough - County of Mercer Introduced

Municode: 1104 Filename: 1104_fbi_2015.xlsm

Website: www.hightstownborough.com

Phone Number: 609 490-5100

Mailing Address: 156 BANK STREET

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

Municipality: HIGHTSTOWN State: NJ Zip: 08520

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
LAWRENCE	D	QUATTRONE	12/31/2018	quattrone@hightstownborough.com

Chief Administrative Officer

HENRY		UNDERHILL		adminstrator@hightstownborough.com
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Chief Financial Officer

GEORGE	J	LANG		glang@hightstownborough.com
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Municipal Clerk

DEBRA		SOPRONYI		clerk@hightstownborough.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
DENISE		HANSEN	12/31/2016	Hansen@hightstownborough.com
SUSAN		BLUTH	12/31/2015	Bluth@hightstownborough.com
SETH	A	KURS	12/31/2015	Kurs@hightstownborough.com
STEVEN		MISIURA	12/31/2016	Misiura@hightstownborough.com
CONNOR		MONTFERRAT	12/31/2017	Montferrat@hightstownborough.com
CHARLES	LEE	STULTS	12/31/2017	Stults@hightstownborough.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 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	1.155	\$4,525,716.00	28.27%	\$2,455.53
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	2.192	\$8,591,391.00	53.66%	\$4,660.19
County Purposes	0.646	\$2,530,604.64	15.81%	\$1,373.40
County Library	0.066	\$257,490.02	1.61%	\$140.32
County Board of Health			0.00%	\$0.00
County Open Space	0.027	\$105,962.86	0.66%	\$57.40
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2014 Budget)	4.086	\$16,011,164.52	100.00%	\$8,686.84

Total Taxable Valuation as of October 1, 2014 \$389,586,874.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$212,600.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.155	1.162	0.61%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,525,716.00	\$4,525,716.00	0.00%	\$0.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,455.53	\$2,470.41	0.61%	\$14.88

Sheet UFB-1

Current Year 2015 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,525,716.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$8,600,000.00
County Purposes	ESTIMATED	\$2,584,000.00
County Library	ESTIMATED	\$260,000.00
County Board of Health		
County Open Space	ESTIMATED	\$106,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$16,075,716.00

Revenue Anticipated, Excluding Tax Levy	2,304,569.38
Budget Appropriations, before Reserve for Uncollected Taxes	6,365,285.38
Total Non-Municipal Tax Levy	\$11,550,000.00
Amount to be Raised by Taxes - Before RUT	\$15,610,716.00
Reserve for Uncollected Taxes (RUT)	\$465,403.66
Total Amount to be Raised by Taxes	\$16,076,119.66

% of Tax Collections used to Calculate RUT 97.10%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2014	15,673,573.11
Total Tax Levy, CY 2014	16,021,904.44
% of Taxes Collected, CY 2014	97.83%
Delinquent Taxes - December 31, 2014	\$318,391.17

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	Water-Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-32.35%	(\$327,500.00)	\$1,012,500.00	\$685,000.00	\$600,000.00		\$85,000.00					
08	Local Revenue	5.84%	\$193,137.84	\$3,307,146.16	\$3,500,284.00	\$440,500.00		\$3,059,784.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$503,550.00	\$503,550.00	\$503,550.00							
08	Uniform Construction Code Fees	-28.01%	(\$19,457.00)	\$69,457.00	\$50,000.00	\$50,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	13.44%	\$27,978.47	\$208,221.53	\$236,200.00	\$236,200.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	-65.14%	(\$13,479.05)	\$20,692.43	\$7,213.38	\$7,213.38							
08	Other Special Items	20.81%	\$28,783.79	\$138,322.21	\$167,106.00	\$167,106.00							
15	Receipts from Delinquent Taxes	17.71%	\$45,135.12	\$254,864.88	\$300,000.00	\$300,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.07%	(\$95,499.67)	\$4,621,215.67	\$4,525,716.00	\$4,525,716.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00	\$0.00							
	Total	-1.59%	(\$160,900.50)	\$10,135,969.88	\$9,975,069.38	\$6,830,285.38	\$0.00	\$3,144,784.00	\$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	Water-Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	4.00	8.00	-15.33%	(\$111,622.00)	\$728,239.00	\$616,617.00	\$616,617.00							
21	Land-Use Administration		1.25	-5.89%	(\$3,400.00)	\$57,700.00	\$54,300.00	\$54,300.00							
22	Uniform Construction Code	1.75	5.00	10.36%	\$15,211.00	\$146,844.00	\$162,055.00	\$162,055.00							
23	Insurance			18.91%	\$127,693.00	\$675,307.00	\$803,000.00	\$803,000.00							
25	Public Safety	17.00	5.00	-2.12%	(\$37,232.85)	\$1,756,410.85	\$1,719,178.00	\$1,719,178.00							
26	Public Works	7.00	1.00	-1.39%	(\$9,851.55)	\$709,050.93	\$699,199.38	\$691,986.00	\$7,213.38						
27	Health and Human Services	1.00	1.00	-12.58%	(\$10,572.00)	\$84,060.00	\$73,488.00	\$73,488.00							
28	Parks and Recreation	1.00	1.00	10.99%	\$8,450.00	\$76,900.00	\$85,350.00	\$85,350.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified	16.00	17.00	-4.34%	(\$100,595.00)	\$2,319,637.00	\$2,219,042.00	\$108,258.00		\$2,110,784.00					
31	Utilities and Bulk Purchases			-2.67%	(\$6,500.00)	\$243,100.00	\$236,600.00	\$236,600.00							
32	Landfill / Solid Waste Disposal			-0.24%	(\$500.00)	\$206,500.00	\$206,000.00	\$206,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			4.80%	\$30,544.00	\$636,983.00	\$667,527.00	\$523,527.00		\$144,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			7.00%	\$19,387.00	\$276,839.00	\$296,226.00	\$296,226.00							
43	Court and Public Defender	1.00	2.00	3.09%	\$4,929.35	\$159,481.65	\$164,411.00	\$164,411.00							
44	Capital			105.77%	\$27,500.00	\$26,000.00	\$53,500.00	\$45,500.00		\$8,000.00					
45	Debt			5.12%	\$70,854.00	\$1,382,722.00	\$1,453,576.00	\$571,576.00		\$882,000.00					
46	Deferred Charges			-100.00%	(\$100,000.00)	\$100,000.00	\$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			3.33%	\$15,000.00	\$450,000.00	\$465,000.00	\$465,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
Total		48.75	41.25	-0.60%	(\$60,705.05)	\$10,035,774.43	\$9,975,069.38	\$6,823,072.00	\$7,213.38	\$0.00	\$3,144,784.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring appropriation reductions</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Shared Services Cranbury Township 911	\$112,200.00	One Year Contract

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	77	\$3,096,100.00	0.79%	15A Public Schools	5	\$48,900,100.00	33.97%
2 Residential	1,459	\$310,248,700.00	79.64%	15B Other Schools	9	\$56,931,600.00	39.55%
3A/3B Farm		\$0.00	0.00%	15C Public Property	34	\$14,805,800.00	10.29%
4A Commercial	100	\$57,085,300.00	14.65%	15D Church and Charities	26	\$15,293,400.00	10.62%
4B Industrial	6	\$3,149,400.00	0.81%	15E Cemeteries & Graveyards	5	\$1,877,500.00	1.30%
4C Apartments	6	\$13,043,900.00	3.35%	15F Other Exempt	13	\$6,138,700.00	4.26%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$2,963,474.00	0.76%				
Total	1,649	\$389,586,874.00	100.00%	Total	92	\$143,947,100.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
94.21%				5.28%			
Equalized Valuation, Taxable Properties							
\$413,530,277.04							
Total # of property tax appeals filed in 2014							
County Tax Board							
9.00							
State Tax Court							
4.00							
Number of 2014 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 2014							
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 2014 Total Tax Rate			
G Commercial/Industrial Exemption	NONE						
I Dwelling Exemption	NONE						
J Dwelling Abatement	NONE						
K New Dwelling/Conversion Exemption	NONE						
L New Dwelling/Conversion Abatement	NONE						
N Multiple Dwelling Exemption	NONE						
O Multiple Dwelling Abatement	NONE						
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	0.00	7.00	28,848.60	\$26,400.00		\$429.00	\$0.00	\$2,019.60
Supervisory Staff (Department Heads & Managers)	9.00	6.00	1,065,371.73	\$839,539.00	\$5,000.00	\$48,078.00	\$108,530.00	\$64,224.73
Police Officers (Including Superior Officers)	12.00	1.00	1,687,687.87	\$1,038,560.00	\$137,500.00	\$247,527.00	\$247,048.00	\$17,052.87
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	21.00	0.00	1,385,439.00	\$817,250.00	\$74,000.00	\$96,272.00	\$329,736.00	\$68,181.00
All Other Non-Union Employees not listed above	5.00	14.00	509,855.96	\$359,195.00	\$12,000.00	\$15,447.00	\$97,071.00	\$26,142.96
Totals	47.00	28.00	4,677,203.16	\$3,080,944.00	\$228,500.00	\$407,753.00	\$782,385.00	\$177,621.16

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	13.00	\$11,384.04	\$147,992.52
Parent & Child	6.00	\$19,183.44	\$115,100.64
Employee & Spouse (or Partner)	5.00	\$22,901.76	\$114,508.80
Family	15.00	\$30,803.16	\$462,047.40
Employee Cost Sharing Contribution (enter as negative -)			(\$73,700.00)
Subtotal	39.00	\$84,272.40	\$765,949.36
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
GRAND TOTAL	39.00	\$84,272.40	\$765,949.36

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

	Legal basis for benefit (check applicable items)				
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
AWWTP Superintendent	198.75	\$11,596.80		X	
Public Works Superintendent	126.50	\$10,000.00			X
Borough Clerk	7.43	\$2,277.83		X	
Construction Code Official	4.00	\$1,074.36		X	
Borough Nurse	4.00	\$952.00			X
Court Administrator	4.00	\$941.36		X	
Administrator	0.15	\$43.90			X
FOP Lodge 40	166.00	\$50,514.47	X		
FOP Lodge 40(Superior)	55.00	\$17,364.70	X		
OPEIU(Blue Collar)	90.50	\$12,560.14	X		
OPEIU(White Collar)	98.00	\$11,638.90	X		
Managerial	7.70	\$1,588.14		X	
Non-Union	23.40	\$4,215.77		X	
Totals	785.43	\$124,768.37			
Total Funds Reserved as of end of 2014		\$0.00			
Total Funds Appropriated in 2015		\$57,000.00			

UFB-9 Accumulated Absence Liability

	Gross Debt	Deductions	Net Debt		Current Year Budget	2016 Budget	2017 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$539,000.00	\$571,600.00	\$586,600.00	\$1,851,800.00
Regional School Debt	\$4,319,033.43	\$4,319,033.43	\$0.00	Utility Fund - Interest	\$115,088.00	\$102,530.00	\$82,938.00	\$294,475.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$134,800.00	\$161,000.00	\$190,000.00	\$2,336,746.00
Water-Sewer	\$7,400,910.37	\$5,974,972.97	\$1,425,937.40	Bond Anticipation Notes - Interest	\$15,250.00	\$16,000.00	\$16,000.00	\$46,735.00
0			\$0.00	Bonds - Principal	\$320,000.00	\$340,000.00	\$360,000.00	\$1,605,000.00
0			\$0.00	Bonds - Interest	\$91,600.00	\$82,000.00	\$70,950.00	\$153,000.00
0			\$0.00	Loans & Other Debt - Principal	\$7,327.48	\$7,474.76	\$7,625.00	\$109,295.05
0			\$0.00	Loans & Other Debt - Interest	\$2,598.52	\$2,451.24	\$2,301.00	\$4,853.95
0			\$0.00	Total	\$1,225,664.00	\$1,283,056.00	\$1,316,414.00	\$6,401,905.00
Municipal Purposes				Total Principal	\$1,001,127.48	\$1,080,074.76	\$1,144,225.00	\$5,902,841.05
Debt Authorized	\$697,165.27		\$697,165.27	Total Interest	\$224,536.52	\$202,981.24	\$172,189.00	\$499,063.95
Notes Outstanding	\$2,822,546.00		\$2,822,546.00	% of Total Current Year Budget	12.29%			
Bonds Outstanding	\$2,625,000.00		\$2,625,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$131,722.29		\$131,722.29	Total Guarantees - Governmental				
Total (Current Year)	\$17,996,377.36	\$10,294,006.40	\$7,702,370.96	Total Guarantees - Other				
Population (2010 census)	5,494			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$3,275.64			Total Other				
Per Capita Net Debt	\$1,401.96			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$425,704,609.33		Rating	A1	N/A	N/A	
Net Debt as % of 3 Year Avg Property Valuation		1.81%		Year of Last Rating	2008			
				Mark "X" if Municipality has no bond rating				
				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]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 3 Value)				
		# of Parcels	Assessed Value	% of Total
1	Vacant Land	77	\$3,096,100.00	0.79%
2	Residential	1,459	\$310,248,700.00	79.64%
3A/3B	Farm		\$0.00	0.00%
4A	Commercial	100	\$57,085,300.00	14.65%
4B	Industrial	6	\$3,149,400.00	0.81%
4C	Apartments	6	\$13,043,900.00	3.35%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property	1	\$2,963,474.00	0.76%
Total		1,649	\$389,586,874.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 3 Value)				
		# of Parcels	Assessed Value	% of Total
15A	Public Schools	5	\$48,900,100.00	33.97%
15B	Other Schools	9	\$56,931,600.00	39.55%
15C	Public Property	34	\$14,805,800.00	10.29%
15D	Church and Charities	26	\$15,293,400.00	10.62%
15E	Cemeteries & Graveyards	5	\$1,877,500.00	1.30%
15F	Other Exempt	13	\$6,138,700.00	4.26%
Total		92	\$143,947,100.00	100.00%

	Parcels	Value
Percentage of Exempt vs.		
Non-Exempt Properties	5.28%	26.98%