



State of New Jersey Local Government Services

Year: 2016 Municipal User Friendly Budget

MUNICIPALITY: 1104 Hightstown Borough - County of Mercer Introduced

Municode: 1104 Filename: 1104_fbi_2016.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
-------	--	-----------	--	------------------------------------

Chief Financial Officer

GEORGE	J	LANG		glang@hightstownborough.com
--------	---	------	--	--

Municipal Clerk

DEBRA		SOPRONYI		clerk@hightstownborough.com
-------	--	----------	--	-----------------------------

Registered Municipal Accountant

WILLIAM	E	ANTONIDES		
---------	---	-----------	--	--

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
DENISE		HANSEN	12/31/2016	Hansen@hightstownborough.com
SUSAN		BLUTH	12/31/2018	Bluth@hightstownborough.com
SETH	A	KURS	12/31/2018	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

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2016 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.162	\$4,525,716.00	28.61%	\$2,473.82	Municipal Purpose Tax	ESTIMATED	\$4,595,167.00
Municipal Library			0.00%	\$0.00	Municipal Library		
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			0.00%	\$0.00	Local School District		
Regional School District	2.197	\$8,559,326.00	54.11%	\$4,677.26	Regional School District	ESTIMATED	\$8,600,000.00
County Purposes	0.615	\$2,397,320.45	15.16%	\$1,309.29	County Purposes	ESTIMATED	\$2,435,000.00
County Library	0.059	\$231,098.50	1.46%	\$125.61	County Library	ESTIMATED	\$250,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.027	\$103,623.49	0.66%	\$57.48	County Open Space	ESTIMATED	\$115,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2015	\$390,467,348.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment			\$212,893.00		Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
Prior Year		Current Year	% Change (+/-)				
1.162		1.177	1.29%				
<u>Comparison - Municipal Purposes Tax Levy</u>							
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)			
\$4,525,716.00		\$4,595,167.00	1.53%	\$69,451.00			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2015		
\$2,473.82		\$2,505.75	1.29%	\$31.93	Total Tax Levy, CY 2015		
					% of Taxes Collected, CY 2015		
					Delinquent Taxes - December 31, 2015		

Sheet UFB-1

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	3.65%	\$25,000.00	\$685,000.00	\$710,000.00	\$610,000.00		\$100,000.00					
08	Local Revenue	-2.41%	(\$86,248.72)	\$3,578,748.72	\$3,492,500.00	\$442,500.00		\$3,050,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$503,550.00	\$503,550.00	\$503,550.00							
08	Uniform Construction Code Fees	-62.27%	(\$99,042.00)	\$159,042.00	\$60,000.00	\$60,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-47.04%	(\$111,899.65)	\$237,899.65	\$126,000.00	\$126,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-90.90%	(\$50,451.18)	\$55,502.28	\$5,051.10	\$5,051.10							
08	Other Special Items	19.48%	\$26,913.53	\$138,158.47	\$165,072.00	\$165,072.00							
15	Receipts from Delinquent Taxes	-12.36%	(\$39,500.39)	\$319,500.39	\$280,000.00	\$280,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.53%	(\$119,377.31)	\$4,714,544.31	\$4,595,167.00	\$4,595,167.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	-4.37%	(\$454,605.72)	\$10,391,945.82	\$9,937,340.10	\$6,787,340.10	\$0.00	\$3,150,000.00	\$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	2.74%	\$17,325.00	\$631,217.00	\$648,542.00	\$648,542.00								
21	Land-Use Administration		1.25	-2.00%	(\$1,085.00)	\$54,300.00	\$53,215.00	\$53,215.00								
22	Uniform Construction Code	1.75	5.00	4.97%	\$8,054.00	\$162,055.00	\$170,109.00	\$170,109.00								
23	Insurance			-5.29%	(\$42,500.00)	\$803,000.00	\$760,500.00	\$760,500.00								
25	Public Safety	12.00	4.00	-8.08%	(\$141,379.81)	\$1,749,704.81	\$1,608,325.00	\$1,608,325.00								
26	Public Works	7.00	1.00	5.85%	\$41,512.94	\$709,100.16	\$750,613.10	\$745,562.00	\$5,051.10							
27	Health and Human Services	1.00	1.00	1.73%	\$1,268.00	\$73,488.00	\$74,756.00	\$74,756.00								
28	Parks and Recreation	1.00	1.00	-29.47%	(\$25,150.00)	\$85,350.00	\$60,200.00	\$60,200.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00	\$0.00								
30	Unclassified	16.00	17.00	-0.17%	(\$3,869.00)	\$2,219,042.00	\$2,215,173.00	\$105,058.00			\$2,110,115.00					
31	Utilities and Bulk Purchases			-9.59%	(\$22,685.00)	\$236,600.00	\$213,915.00	\$213,915.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$206,000.00	\$206,000.00	\$206,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			6.48%	\$43,271.00	\$667,527.00	\$710,798.00	\$564,626.00			\$146,172.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-2.43%	(\$7,204.00)	\$296,226.00	\$289,022.00	\$289,022.00								
43	Court and Public Defender	2.00	2.00	-1.48%	(\$2,339.31)	\$157,672.31	\$155,333.00	\$155,333.00								
44	Capital			-30.43%	(\$17,500.00)	\$57,500.00	\$40,000.00	\$40,000.00								
45	Debt			3.60%	\$52,263.00	\$1,453,576.00	\$1,505,839.00	\$612,126.00			\$893,713.00					
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.15%	\$10,000.00	\$465,000.00	\$475,000.00	\$475,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		44.75	40.25	-0.90%	(\$90,018.18)	\$10,027,358.28	\$9,937,340.10	\$6,782,289.00	\$5,051.10	\$0.00	\$3,150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	79	\$3,121,500.00	0.80%
2 Residential	1,459	\$310,610,300.00	79.55%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	99	\$57,167,600.00	14.64%
4B Industrial	6	\$3,149,400.00	0.81%
4C Apartments	6	\$13,043,900.00	3.34%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$3,374,648.00	0.86%
Total	1,650	\$390,467,348.00	100.00%

Average Ratio (%), Assessed to True Value		94.65%
Equalized Valuation, Taxable Properties		\$412,538,138.40

Total # of property tax appeals filed in 2015	County Tax Board	10.00
	State Tax Court	0.00
Number of 2015 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 2015	\$989.37
---	----------

Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$48,900,100.00	33.20%
15B Other Schools	9	\$60,192,100.00	40.87%
15C Public Property	34	\$14,805,800.00	10.05%
15D Church and Charities	26	\$15,293,400.00	10.38%
15E Cemeteries & Graveyards	5	\$1,877,500.00	1.27%
15F Other Exempt	13	\$6,206,700.00	4.21%
Total	92	\$147,275,600.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	37.72%
--	--------

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	28,420.00	\$26,400.00	\$0.00		\$0.00	\$2,020.00
Supervisory Staff (Department Heads & Managers)	9.00	6.00	691,292.00	\$528,915.00	\$0.00	\$46,040.00	\$74,024.00	\$42,313.00
Police Officers (Including Superior Officers)	12.00	1.00	1,711,273.00	\$1,053,860.00	\$137,500.00	\$279,626.00	\$223,012.00	\$17,275.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	17.00	0.00	1,115,375.00	\$692,206.00	\$62,200.00	\$86,249.00	\$214,368.00	\$60,352.00
All Other Non-Union Employees not listed above	5.00	14.00	767,563.00	\$465,365.00	\$14,000.00	\$44,790.00	\$205,059.00	\$38,349.00
Totals	43.00	28.00	4,313,923.00	\$2,766,746.00	\$213,700.00	\$456,705.00	\$716,463.00	\$160,309.00

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	14.00	\$11,873.04	\$166,222.56	13.00	\$11,384.04	\$147,992.52
Parent & Child	5.00	\$21,252.84	\$106,264.20	6.00	\$19,183.44	\$115,100.64
Employee & Spouse (or Partner)	7.00	\$23,745.84	\$166,220.88	5.00	\$22,901.76	\$114,508.80
Family	10.00	\$33,125.88	\$331,258.80	15.00	\$30,803.16	\$462,047.40
Employee Cost Sharing Contribution (enter as negative -)			(\$99,100.00)			(\$73,700.00)
Subtotal	36.00		\$670,866.44	39.00		\$765,949.36
<u>Elected Officials - 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
<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	36.00		\$670,866.44	39.00		\$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
Yes

Is prescription drug coverage provided by the SHBP (Yes or No)?

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt				Current Year Budget 2017 Budget 2018 Budget All Additional Future Years' Budgets				
Local School Debt			\$0.00	Utility Fund - Principal	\$773,141.00	\$570,000.00	\$310,000.00	\$1,000,000.00
Regional School Debt	\$3,980,950.55	\$3,980,950.55	\$0.00	Utility Fund - Interest	\$120,572.00	\$101,628.90	\$80,535.86	\$394,231.92
				Bond Anticipation Notes - Principal	\$163,100.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$17,100.00			
Water-Sewer	\$6,714,017.73	\$6,714,017.73	\$0.00	Bonds - Principal	\$340,000.00	\$360,000.00	\$375,000.00	\$1,230,000.00
0			\$0.00	Bonds - Interest	\$82,000.00	\$70,950.00	\$59,250.00	\$93,750.00
0			\$0.00	Loans & Other Debt - Principal	\$7,475.00	\$7,625.00	\$7,778.26	\$54,978.60
0			\$0.00	Loans & Other Debt - Interest	\$2,451.00	\$2,300.47	\$2,147.21	\$11,826.08
0			\$0.00					
0			\$0.00	Total	\$1,505,839.00	\$1,112,504.37	\$834,711.33	\$2,784,786.60
Municipal Purposes				Total Principal	\$1,283,716.00	\$937,625.00	\$692,778.26	\$2,284,978.60
Debt Authorized	\$2,958,565.27		\$2,958,565.27	Total Interest	\$222,123.00	\$174,879.37	\$141,933.07	\$499,808.00
Notes Outstanding	\$2,849,646.00	\$35,000.00	\$2,814,646.00	% of Total Current Year Budget	15.15%			
Bonds Outstanding	\$2,305,000.00		\$2,305,000.00					
Loans and Other Debt	\$124,394.81		\$124,394.81					
Total (Current Year)	\$18,932,574.36	\$10,729,968.28	\$8,202,606.08					
Population (2010 census)	5,494							
Per Capita Gross Debt	\$3,446.05							
Per Capita Net Debt	\$1,493.01							
3 Yr. Average Property Valuation		\$413,259,463.00						
Net Debt as % of 3 Year Avg Property Valuation		1.98%						
				</				

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]