



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
LAWRENCE	D	QUATTRONE	12/31/2018	quattrone@hightstownborough.com

Chief Administrative Officer

DEBRA		SOPRONYI		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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Registered Municipal Accountant

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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
CHARLES	LEE	STULTS	12/31/2020	Stults@hightstownborough.com
SUSAN		BLUTH	12/31/2018	Bluth@hightstownborough.com
DENISE		HANSEN	12/31/2019	Hansen@hightstownborough.com
STEVEN		MISIURA	12/31/2019	Misiura@hightstownborough.com
CONNOR		MONTFERRAT	12/31/2020	Montferrat@hightstownborough.com
DIMITRI		MUSING	12/31/2018	Montferrat@hightstownborough.com

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	1.224	\$4,800,550.00	29.70%	\$0.00	Municipal Purpose Tax	ACTUAL	\$5,070,987.00
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	ACTUAL	\$8,545,945.00
Regional School District	2.190	\$8,587,396.00	53.13%	\$0.00	Regional School District		
County Purposes	0.621	\$2,434,474.84	15.06%	\$0.00	County Purposes	ESTIMATED	\$2,450,000.00
County Library	0.061	\$237,559.12	1.47%	\$0.00	County Library	ESTIMATED	\$240,000.00
County Board of Health			0.00%	\$0.00	County Board of Health	ESTIMATED	\$110,000.00
County Open Space	0.026	\$103,129.73	0.64%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	4.122	\$16,163,109.69	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$16,416,932.00
Total Taxable Valuation as of October 1, 2017 <u>\$393,095,356.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,461,431.00</u>		
Current Year Average Residential Assessment <u>\$212,622.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>7,042,417.64</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$11,345,945.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$15,926,931.64</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$490,140.89</u>		
1.224	1.291	5.47%			Total Amount to be Raised by Taxes <u>\$16,417,072.53</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.01%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$4,800,550.00	\$5,070,987.00	5.63%	\$270,437.00		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2017 <u>15,937,265.41</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>16,198,829.58</u>		
\$0.00	\$2,744.95	#DIV/0!	\$2,744.95		% of Taxes Collected, CY 2017 <u>98.39%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$230,419.00</u>		

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	-11.05%	(\$129,769.00)	\$1,174,169.00	\$1,044,400.00	\$804,400.00		\$240,000.00					
08	Local Revenue	-12.77%	(\$481,852.00)	\$3,773,635.00	\$3,291,783.00	\$506,500.00		\$2,785,283.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$503,550.00	\$503,550.00	\$503,550.00							
08	Uniform Construction Code Fees	-39.11%	(\$44,954.00)	\$114,954.00	\$70,000.00	\$70,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	7.29%	\$6,831.00	\$93,714.00	\$100,545.00	\$100,545.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-37.11%	(\$15,936.00)	\$42,946.00	\$27,010.00	\$27,010.00							
08	Other Special Items	21.04%	\$34,663.00	\$164,763.00	\$199,426.00	\$199,426.00							
15	Receipts from Delinquent Taxes	-2.72%	(\$6,987.00)	\$256,987.00	\$250,000.00	\$250,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.34%	\$16,978.00	\$5,054,009.00	\$5,070,987.00	\$5,070,987.00							
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	-5.56%	(\$621,026.00)	\$11,178,727.00	\$10,557,701.00	\$7,532,418.00	\$0.00	\$3,025,283.00	\$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	4.00	7.00	-13.15%	(\$129,983.00)	\$988,525.00	\$858,542.00	\$858,542.00								
21		1.25	11.47%	\$6,220.00	\$54,215.00	\$60,435.00	\$60,435.00								
22	1.75	5.00	4.67%	\$8,184.00	\$175,134.00	\$183,318.00	\$183,318.00								
23			0.12%	\$800.00	\$691,000.00	\$691,800.00	\$691,800.00								
25	13.00	4.00	3.00%	\$51,673.00	\$1,720,812.00	\$1,772,485.00	\$1,756,708.00	\$15,777.00							
26	7.00	1.00	3.19%	\$25,929.46	\$813,230.54	\$839,160.00	\$833,136.00	\$6,024.00							
27	1.00	1.00	14.47%	\$9,304.00	\$64,317.00	\$73,621.00	\$73,621.00								
28	1.00	1.00	7.54%	\$4,450.00	\$59,050.00	\$63,500.00	\$62,100.00	\$1,400.00							
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	16.00	17.00	5.01%	\$112,029.00	\$2,234,752.00	\$2,346,781.00	\$151,848.00			\$2,194,933.00					
31			-3.48%	(\$7,000.00)	\$201,000.00	\$194,000.00	\$194,000.00								
32			-2.43%	(\$5,000.00)	\$206,000.00	\$201,000.00	\$201,000.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			6.46%	\$44,223.00	\$684,434.00	\$728,657.00	\$571,131.00			\$157,526.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			12.92%	\$43,103.00	\$333,648.00	\$376,751.00	\$376,751.00								
43	2.00	2.00	-2.37%	(\$4,169.69)	\$175,900.69	\$171,731.00	\$167,922.00	\$3,809.00							
44			25.00%	\$20,000.00	\$80,000.00	\$100,000.00	\$100,000.00								
45			-17.03%	(\$288,500.00)	\$1,694,420.00	\$1,405,920.00	\$733,096.00			\$672,824.00					
46			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			1.03%	\$5,000.00	\$485,000.00	\$490,000.00	\$490,000.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	45.75	39.25	-0.97%	(\$103,737.23)	\$10,661,438.23	\$10,557,701.00	\$7,505,408.00	\$27,010.00	\$0.00	\$3,025,283.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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	\$0.00	\$2,020.00
Supervisory Staff (Department Heads & Managers)	8.00	6.00	988,477.16	\$777,432.00	\$0.00	\$95,500.00	\$56,070.16	\$59,475.00
Police Officers (Including Superior Officers)	13.00	1.00	1,869,245.03	\$1,250,007.10	\$130,000.00	\$276,131.00	\$194,906.93	\$18,200.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00			
All Other Union Employees not listed above	16.00	0.00	1,201,486.61	\$728,051.00	\$80,000.00	\$97,300.00	\$240,435.61	\$55,700.00
All Other Non-Union Employees not listed above	7.00	11.00	913,959.91	\$637,874.30	\$0.00	\$70,600.00	\$156,685.61	\$48,800.00
Totals	44.00	25.00	5,001,588.71	\$3,419,764.40	\$210,000.00	\$539,531.00	\$648,098.31	\$184,195.00

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	17.00	\$11,861.16	\$201,639.72	13.00	\$11,861.16	\$154,195.08
Parent & Child	4.00	\$21,231.60	\$84,926.40	4.00	\$21,231.60	\$84,926.40
Employee & Spouse (or Partner)	7.00	\$23,722.32	\$166,056.24	6.00	\$23,722.32	\$142,333.92
Family	12.00	\$33,092.76	\$397,113.12	11.00	\$33,092.76	\$364,020.36
Employee Cost Sharing Contribution (enter as negative -)			(\$166,000.00)			(\$104,000.00)
Subtotal	40.00		\$683,735.48	34.00		\$641,475.76
<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	40.00		\$683,735.48	34.00		\$641,475.76

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

			Current Year	2019	2020	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$574,972.00	\$354,814.00	\$355,122.00	\$4,542,929.00
Regional School Debt	\$3,319,124.00	\$3,319,124.00	Utility Fund - Interest	\$97,852.00	\$89,461.00	\$77,286.00	\$482,784.00
Utility Fund Debt			Bond Anticipation Notes - Principal	\$195,820.00			
Water-Sewer	\$8,353,519.00	\$8,353,519.00	Bond Anticipation Notes - Interest	\$93,100.00			
0		\$0.00	Bonds - Principal	\$375,000.00	\$390,000.00	\$410,000.00	\$430,000.00
0		\$0.00	Bonds - Interest	\$59,250.00	\$46,125.00	\$31,500.00	\$16,125.00
0		\$0.00	Loans & Other Debt - Principal	\$7,778.00	\$7,935.00	\$8,095.00	\$85,487.00
0		\$0.00	Loans & Other Debt - Interest	\$2,148.00	\$1,991.00	\$1,831.00	\$13,773.00
0		\$0.00					
0		\$0.00					
<u>Municipal Purposes</u>			Total	\$1,405,920.00	\$890,326.00	\$883,834.00	\$5,571,098.00
Debt Authorized	\$2,330,805.00	\$2,330,805.00	Total Principal	\$1,153,570.00	\$752,749.00	\$773,217.00	\$5,058,416.00
Notes Outstanding	\$4,441,000.00	\$4,441,000.00	Total Interest	\$252,350.00	\$137,577.00	\$110,617.00	\$512,682.00
Bonds Outstanding	\$1,605,000.00	\$1,605,000.00	% of Total Current Year Budget	13.32%			
Loans and Other Debt	\$109,295.00	\$109,295.00					
Total (Current Year)	\$20,158,743.00	\$11,672,643.00	Description	Debt Not Listed Above			
Population (2010 census)	5,494		Total Guarantees - Governmental	NONE			
Per Capita Gross Debt	\$3,669.23		Total Guarantees - Other				
Per Capita Net Debt	\$1,544.61		Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$405,334,594.00	Total Other				
Net Debt as % of 3 Year Avg Property Valuation		2.09%	Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
			Rating	A1			
			Year of Last Rating	2008			
			Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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