



State of New Jersey Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 1104 Hightstown Borough - County of Mercer Adopted

Municode: 1104 Filename: 1104_fba_2018.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

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)										
<hr/>					<hr/>										
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								
<hr/>					<hr/>										
Total Taxable Valuation as of October 1, 2017 <u>\$393,095,356.00</u>					Revenue Anticipated, Excluding Tax Levy 2,461,431.00										
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes 7,042,417.64										
Current Year Average Residential Assessment <u>\$212,622.00</u>					Total Non-Municipal Tax Levy \$11,345,945.00										
 <u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT \$15,926,931.64										
 <u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) \$490,140.89										
<table border="1"><tr><td>Prior Year</td><td>Current Year</td><td>% Change (+/-)</td></tr><tr><td>1.224</td><td>1.291</td><td>5.47%</td></tr></table>					Prior Year	Current Year	% Change (+/-)	1.224	1.291	5.47%	Total Amount to be Raised by Taxes \$16,417,072.53				
Prior Year	Current Year	% Change (+/-)													
1.224	1.291	5.47%													
 <u>Comparison - Municipal Purposes Tax Levy</u>															
<table border="1"><tr><td>Prior Year</td><td>Current Year</td><td>% Change (+/-)</td><td>\$ Change (+/-)</td></tr><tr><td>\$4,800,550.00</td><td>\$5,070,987.00</td><td>5.63%</td><td>\$270,437.00</td></tr></table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$4,800,550.00	\$5,070,987.00	5.63%	\$270,437.00			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$4,800,550.00	\$5,070,987.00	5.63%	\$270,437.00												
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>															
<table border="1"><tr><td>Prior Year</td><td>Current Year</td><td>% Change (+/-)</td><td>\$ Change (+/-)</td></tr><tr><td>\$0.00</td><td>\$2,744.95</td><td>#DIV/0!</td><td>\$2,744.95</td></tr></table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$0.00	\$2,744.95	#DIV/0!	\$2,744.95			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$0.00	\$2,744.95	#DIV/0!	\$2,744.95												
 <u>Sheet UFB-1</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							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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							
	<i>Amount to be raised by taxation</i>												
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	General Government	4.00	7.00	-13.15%	(\$129,983.00)	\$988,525.00	\$858,542.00	\$858,542.00								
21	Land-Use Administration		1.25	11.47%	\$6,220.00	\$54,215.00	\$60,435.00	\$60,435.00								
22	Uniform Construction Code	1.75	5.00	4.67%	\$8,184.00	\$175,134.00	\$183,318.00	\$183,318.00								
23	Insurance			0.12%	\$800.00	\$691,000.00	\$691,800.00	\$691,800.00								
25	Public Safety	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	Public Works	7.00	1.00	3.19%	\$25,929.46	\$813,230.54	\$839,160.00	\$833,136.00	\$6,024.00							
27	Health and Human Services	1.00	1.00	14.47%	\$9,304.00	\$64,317.00	\$73,621.00	\$73,621.00								
28	Parks and Recreation	1.00	1.00	7.54%	\$4,450.00	\$59,050.00	\$63,500.00	\$62,100.00	\$1,400.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified	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	Utilities and Bulk Purchases			-3.48%	(\$7,000.00)	\$201,000.00	\$194,000.00	\$194,000.00								
32	Landfill / Solid Waste Disposal			-2.43%	(\$5,000.00)	\$206,000.00	\$201,000.00	\$201,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			6.46%	\$44,223.00	\$684,434.00	\$728,657.00	\$571,131.00			\$157,526.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			12.92%	\$43,103.00	\$333,648.00	\$376,751.00	\$376,751.00								
43	Court and Public Defender	2.00	2.00	-2.37%	(\$4,169.69)	\$175,900.69	\$171,731.00	\$167,922.00	\$3,809.00							
44	Capital			25.00%	\$20,000.00	\$80,000.00	\$100,000.00	\$100,000.00								
45	Debt			-17.03%	(\$288,500.00)	\$1,694,420.00	\$1,405,920.00	\$733,096.00			\$672,824.00					
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			1.03%	\$5,000.00	\$485,000.00	\$490,000.00	\$490,000.00								
55	Surplus General Budget			#DIV/0!	\$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
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. <div>Put "X" in cell to the left that corresponds to the type of imbalance.</div>	Amount	Comment/Explanation
		X		Group Insurance	undertermined	Future increases unknown
		X		Public Employees' and Police and Firemens Pensions	undertermined	Future increases unknown

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	73	\$2,529,900.00	0.64%
2 Residential	1,472	\$312,979,100.00	79.62%
3A/3B Farm	0	\$57,485,900.00	14.62%
4A Commercial	100	\$3,167,900.00	0.81%
4B Industrial	6	\$13,349,900.00	3.40%
4C Apartments	7	\$0.00	0.00%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$3,582,656.00	0.91%
Total	1,659	\$393,095,356.00	100.00%

Average Ratio (%), Assessed to True Value	96.62%
Equalized Valuation, Taxable Properties	\$406,846,777.06

Total # of property tax appeals filed in 2017	County Tax Board	4.00
	State Tax Court	0.00
Number of 2017 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 2017	\$4,057.00
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$48,919,600.00	33.35%
15B Other Schools	10	\$60,513,800.00	41.26%
15C Public Property	35	\$18,310,200.00	12.48%
15D Church and Charities	25	\$15,518,900.00	10.58%
15E Cemeteries & Graveyards	5	\$1,877,500.00	1.28%
15F Other Exempt	8	\$1,542,000.00	1.05%
Total	89	\$146,682,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	37.31%
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<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 2017 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

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	\$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
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)**

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	207.72	\$15,000.00		X	
Public Works Superintendent	123.75	\$15,000.00			X
Borough Clerk	3.57	\$1,572.25		X	
Construction Code Official	9.14	\$2,640.00		X	
Police Chief	59.72	\$15,000.00			X
Court Administrator	0.71	\$179.05		X	
FOP Lodge 40	294.97	\$82,471.26	X		
FOP Lodge 40(Superior)	143.30	\$45,000.00	X		
OPEIU(Blue Collar)	10.76	\$1,904.21	X		
OPEIU(White Collar)	10.14	\$1,420.00	X		
Non-Union	22.07	\$4,045.73		X	
Public Health Nurse	1.00	\$245.00			X
Totals	886.85	\$184,477.50			
Total Funds Reserved as of end of 2017		\$0.00			
Total Funds Appropriated in 2018		\$107,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt				Current Year 2019 2020 All Additional Future 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	\$0.00	Utility Fund - Interest	\$97,852.00	\$89,461.00	\$77,286.00	\$482,784.00
				Bond Anticipation Notes - Principal	\$195,820.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$93,100.00			
Water-Sewer	\$8,353,519.00	\$8,353,519.00	\$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	Total	\$1,405,920.00	\$890,326.00	\$883,834.00	\$5,571,098.00
<u>Municipal Purposes</u>								
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					
				Description	Debt Not Listed Above			
Total (Current Year)				Total Guarantees - Governmental	NONE			
Population (2010 census)				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Per Capita Gross Debt				Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt				Rating	A1			
				Year of Last Rating	2008			
3 Yr. Average Property Valuation				Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation				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]

USER FRIENDLY BUDGET SECTION - Notes

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