



State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 1104 Hightstown Borough - County of Mercer

Adopted

Municode: 1104

Filename: 1104_fba_2019.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:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
LAWRENCE	D	QUATTRONE	12/31/2022	quattrone@hightstownborough.com

Chief Administrative Officer

DEBRA		SOPRONYI		adminstrator@hightstownborough.com
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Chief Financial Officer

GEORGE	J	LANG		cfo@hightstownborough.com
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Municipal Clerk

DEBRA		SOPRONYI		clerk@hightstownborough.com
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Registered Municipal Accountant

GERARD		STANKIEWICZ		gstank@sklein-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
STEVEN		MISIURA	12/31/2019	Misiura@hightstownborough.com
SUSAN		BLUTH	12/31/2021	Bluth@hightstownborough.com
PATRICIA		EGAN	11/5/2019	Egan@hightstownborough.com
JOSHUA		JACKSON	12/31/2019	Jackson@hightstownborough.com
DIMITRI		MUSING	12/31/2021	Musing@hightstownborough.com
CHARLES	LEE	STULTS	12/31/2020	Stults@hightstownborough.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.290	\$5,070,986.86	30.97%	\$2,748.64	Municipal Purpose Tax	ACTUAL	\$5,227,333.00
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	2.170	\$8,530,115.00	52.10%	\$4,623.68	Regional School District	ACTUAL	\$8,694,430.00
County Purposes	0.617	\$2,423,142.61	14.80%	\$1,314.66	County Purposes	ESTIMATED	\$2,445,000.00
County Library	0.062	\$245,111.34	1.50%	\$132.11	County Library	ESTIMATED	\$250,000.00
County Board of Health		\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.026	\$102,212.31	0.62%	\$55.40	County Open Space	ESTIMATED	\$105,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2018					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					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		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		

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	-2.82%	(\$29,400.00)	\$1,044,400.00	\$1,015,000.00	\$825,000.00		\$190,000.00					
08	Local Revenue	-4.37%	(\$151,513.81)	\$3,471,013.81	\$3,319,500.00	\$544,500.00		\$2,775,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$503,550.00	\$503,550.00	\$503,550.00							
08	Uniform Construction Code Fees	-37.08%	(\$58,921.00)	\$158,921.00	\$100,000.00	\$100,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	10.20%	\$9,429.72	\$92,426.28	\$101,856.00	\$101,856.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-72.21%	(\$36,286.91)	\$50,251.20	\$13,964.29	\$13,964.29							
08	Other Special Items	-21.36%	(\$45,567.24)	\$213,360.24	\$167,793.00	\$167,793.00							
15	Receipts from Delinquent Taxes	9.22%	\$20,675.00	\$224,325.00	\$245,000.00	\$245,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.53%	(\$81,089.19)	\$5,308,422.19	\$5,227,333.00	\$5,227,333.00							
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	-3.37%	(\$372,673.43)	\$11,066,669.72	\$10,693,996.29	\$7,728,996.29	\$0.00	\$2,965,000.00	\$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	7.00	-18.89%	(\$161,777.00)	\$856,542.00	\$694,765.00	\$694,765.00								
21	Land-Use Administration		1.25	1.05%	\$634.00	\$60,435.00	\$61,069.00	\$61,069.00								
22	Uniform Construction Code	1.75	5.00	4.81%	\$8,960.00	\$186,318.00	\$195,278.00	\$195,278.00								
23	Insurance			2.10%	\$14,512.00	\$691,800.00	\$706,312.00	\$706,312.00								
25	Public Safety	12.00	4.00	-4.14%	(\$74,433.46)	\$1,797,526.44	\$1,723,092.98	\$1,715,910.00	\$7,182.98							
26	Public Works	7.00	1.00	9.41%	\$79,796.43	\$848,359.88	\$928,156.31	\$922,975.00	\$5,181.31							
27	Health and Human Services	1.00	1.00	7.23%	\$5,536.00	\$76,621.00	\$82,157.00	\$82,157.00								
28	Parks and Recreation	1.00	1.00	6.46%	\$4,100.00	\$63,500.00	\$67,600.00	\$66,000.00	\$1,600.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified	16.00	17.00	1506.55%	\$2,287,670.00	\$151,848.00	\$2,439,518.00	\$174,403.00		\$2,265,115.00						
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$194,000.00	\$194,000.00	\$194,000.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$201,000.00	\$201,000.00	\$201,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			48.91%	\$279,327.00	\$571,131.00	\$850,458.00	\$692,365.00		\$158,093.00						
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			3.05%	\$11,485.00	\$376,751.00	\$388,236.00	\$388,236.00								
43	Court and Public Defender	2.00	2.00	-8.14%	(\$12,754.00)	\$156,731.00	\$143,977.00	\$143,977.00								
44	Capital			0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00								
45	Debt			93.48%	\$685,281.00	\$733,096.00	\$1,418,377.00	\$876,585.00		\$541,792.00						
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			2.04%	\$10,000.00	\$490,000.00	\$500,000.00	\$500,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		44.75	39.25	41.54%	\$3,138,336.97	\$7,555,659.32	\$10,693,996.29	\$7,715,032.00	\$13,964.29	\$2,965,000.00	\$0.00	\$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, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	73	\$2,436,800.00	0.62%
2 Residential	1,474	\$314,070,100.00	79.78%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	100	\$57,258,400.00	14.54%
4B Industrial	6	\$3,167,900.00	0.80%
4C Apartments	7	\$13,373,200.00	3.40%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$3,381,420.00	0.86%
Total	1,661	\$393,687,820.00	100.00%

Average Ratio (%), Assessed to True Value		89.63%
Equalized Valuation, Taxable Properties		\$439,236,661.83

Total # of property tax appeals filed in 2018	County Tax Board	1.00
	State Tax Court	0.00
Number of 2018 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 2018	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$48,919,600.00	33.36%
15B Other Schools	10	\$60,513,800.00	41.27%
15C Public Property	36	\$18,315,200.00	12.49%
15D Church and Charities	25	\$15,524,200.00	10.59%
15E Cemeteries & Graveyards	5	\$1,877,500.00	1.28%
15F Other Exempt	8	\$1,487,900.00	1.01%
Total	90	\$146,638,200.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		37.25%	

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	7.00	1,042,047.00	\$816,127.00	\$0.00	\$94,400.00	\$66,230.00	\$65,290.00
Police Officers (Including Superior Officers)	13.00	1.00	1,883,902.00	\$1,215,933.00	\$130,000.00	\$336,170.00	\$183,560.00	\$18,239.00
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	1,215,091.00	\$728,051.00	\$77,800.00	\$75,496.00	\$275,500.00	\$58,244.00
All Other Non-Union Employees not listed above	7.00	11.00	869,719.30	\$637,874.30	\$0.00	\$70,370.00	\$110,445.00	\$51,030.00
Totals	44.00	26.00	5,039,179.30	\$3,424,385.30	\$207,800.00	\$576,436.00	\$635,735.00	\$194,823.00

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	11.00	\$12,096.00	\$133,056.00	17.00	\$11,861.16	\$201,639.72
Parent & Child	5.00	\$21,636.00	\$108,180.00	4.00	\$21,231.60	\$84,926.40
Employee & Spouse (or Partner)	8.00	\$24,180.00	\$193,440.00	7.00	\$23,722.32	\$166,056.24
Family	11.00	\$33,720.00	\$370,920.00	12.00	\$33,092.76	\$397,113.12
Employee Cost Sharing Contribution (enter as negative -)			(\$153,000.00)			(\$166,000.00)
Subtotal	35.00		\$652,596.00	40.00		\$683,735.48
<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	35.00		\$652,596.00	40.00		\$683,735.48

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	126.75	\$15,000.00			X
Borough Clerk	5.00	\$2,244.90		X	
Construction Code Official	2.14	\$631.05		X	
Police Chief	51.25	\$20,263.54			X
Court Administrator	3.50	\$500.05		X	
FOP Lodge 40	212.68	\$62,344.01	X		
FOP Lodge 40(Superior)	133.44	\$45,000.00	X		
OPEIU(Blue Collar)	12.78	\$2,022.62	X		
OPEIU(White Collar)	6.00	\$1,050.00	X		
Non-Union	35.44	\$8,428.27		X	
Public Health Nurse	1.00	\$269.15			X
Totals	797.70	\$172,753.59			
Total Funds Reserved as of end of 2018		\$0.00			
Total Funds Appropriated in 2019		\$127,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget		2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$439,814.00	\$355,121.92	\$355,501.92	\$3,948,137.54
Regional School Debt	\$3,028,871.72	\$3,028,871.72	\$0.00	Utility Fund - Interest	\$101,978.00	\$75,727.02	\$68,847.44	\$390,540.42
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
Water-Sewer	\$8,005,686.30	\$8,005,686.30	\$0.00	Bonds - Principal	\$630,000.00	\$650,000.00	\$670,000.00	\$4,240,000.00
0			\$0.00	Bonds - Interest	\$236,659.00	\$211,500.00	\$185,325.00	\$628,800.00
0			\$0.00	Loans & Other Debt - Principal	\$7,934.61	\$8,094.09	\$8,256.78	\$77,231.31
0			\$0.00	Loans & Other Debt - Interest	\$1,991.39	\$1,831.91	\$1,669.22	\$7,139.69
0			\$0.00					
0			\$0.00	Total	\$1,418,377.00	\$1,302,274.94	\$1,289,600.36	\$9,291,848.96
Municipal Purposes				Total Principal	\$1,077,748.61	\$1,013,216.01	\$1,033,758.70	\$8,265,368.85
Debt Authorized	\$2,211,422.10		\$2,211,422.10	Total Interest	\$340,628.39	\$289,058.93	\$255,841.66	\$1,026,480.11
Notes Outstanding	\$0.00		\$0.00	% of Total Current Year Budget	13.26%			
Bonds Outstanding	\$6,190,000.00		\$6,190,000.00					
Loans and Other Debt	\$101,516.79		\$101,516.79					
Total (Current Year)	\$19,537,496.91	\$11,034,558.02	\$8,502,938.89					
Population (2010 census)	5,494							
Per Capita Gross Debt	\$3,556.15							
Per Capita Net Debt	\$1,547.68							
3 Yr. Average Property Valuation		\$414,035,119.00						
Net Debt as % of 3 Year Avg Property Valuation		2.05%						

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)
