



State of New Jersey Local Government Services

Year: 2020 Municipal User Friendly Budget

MUNICIPALITY: 1104 Hightstown Borough - County of Mercer

Introduced

Municode: 1104

Filename: 1104_fbi_2020.xlsm

Website: www.hightstownborough.com

Phone Number:

609 490-5100

Mailing Address:

609 490-5100

[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	12/31/2022	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
DIMITRI		MUSING	12/31/2021	Musing@hightstownborough.com
SUSAN		BLUTH	12/31/2021	Bluth@hightstownborough.com
CICALESE		JOSEPH	12/31/2020	Cicalese@hightstownborough.com
JOSHUA		JACKSON	12/31/2022	Jackson@hightstownborough.com
STEVEN		MISIURA	12/31/2022	Misiura@hightstownborough.com
CHARLES	LEE	STULTS	12/31/2020	Stults@hightstownborough.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2020 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.328	\$5,227,333.00	30.96%	\$2,829.61	Municipal Purpose Tax	ESTIMATED	\$5,336,095.80
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	2.209	\$8,694,430.00	51.49%	\$4,706.78	Regional School District	ACTUAL	\$9,015,839.00
County Purposes	0.659	\$2,592,730.12	15.35%	\$1,404.15	County Purposes	ACTUAL	\$2,676,879.15
County Library	0.066	\$260,614.97	1.54%	\$140.63	County Library	ACTUAL	\$271,229.12
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.028	\$110,245.61	0.65%	\$59.66	County Open Space	ACTUAL	\$115,867.61
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2019					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					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	-54.29%	(\$551,000.00)	\$1,015,000.00	\$464,000.00	\$275,000.00		\$189,000.00					
08	Local Revenue	-5.81%	(\$196,375.60)	\$3,380,875.60	\$3,184,500.00	\$404,500.00		\$2,780,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$503,550.00	\$503,550.00	\$503,550.00							
08	Uniform Construction Code Fees	-44.17%	(\$55,379.00)	\$125,379.00	\$70,000.00	\$70,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	2.96%	\$2,964.75	\$100,228.25	\$103,193.00	\$103,193.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-70.37%	(\$60,714.90)	\$86,285.21	\$25,570.31	\$25,570.31							
08	Other Special Items	355.01%	\$633,880.85	\$178,553.15	\$812,434.00	\$812,434.00							
15	Receipts from Delinquent Taxes	-34.34%	(\$104,620.31)	\$304,620.31	\$200,000.00	\$200,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-3.21%	(\$176,845.58)	\$5,512,941.38	\$5,336,095.80	\$5,336,095.80							
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	-4.53%	(\$508,089.79)	\$11,207,432.90	\$10,699,343.11	\$7,730,343.11	\$0.00	\$2,969,000.00	\$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	0.64%	\$4,463.00	\$695,865.00	\$700,328.00	\$700,328.00								
21	Land-Use Administration		1.25	-6.55%	(\$4,000.00)	\$61,069.00	\$57,069.00	\$57,069.00								
22	Uniform Construction Code	1.75	5.00	1.46%	\$2,857.00	\$195,278.00	\$198,135.00	\$198,135.00								
23	Insurance			-6.76%	(\$47,766.00)	\$706,312.00	\$658,546.00	\$658,546.00								
25	Public Safety	13.00	4.00	2.58%	\$44,684.32	\$1,731,208.36	\$1,775,892.68	\$1,773,246.80	\$2,645.88							
26	Public Works	7.00	1.00	-4.13%	(\$38,802.72)	\$938,423.49	\$899,620.77	\$885,448.00	\$14,172.77							
27	Health and Human Services	1.00	1.00	-4.61%	(\$3,787.00)	\$82,157.00	\$78,370.00	\$78,370.00								
28	Parks and Recreation	1.00	1.00	-45.11%	(\$53,050.00)	\$117,600.00	\$64,550.00	\$62,550.00	\$2,000.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified	16.00	17.00	0.06%	\$1,471.00	\$2,439,518.00	\$2,440,989.00	\$151,429.00		\$2,289,560.00						
31	Utilities and Bulk Purchases			0.05%	\$100.00	\$192,900.00	\$193,000.00	\$193,000.00								
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	\$0.00									
36	Statutory Expenditures			-2.58%	(\$21,926.00)	\$850,458.00	\$828,532.00	\$673,396.00		\$155,136.00						
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			2.42%	\$9,381.00	\$388,236.00	\$397,617.00	\$397,617.00								
43	Court and Public Defender		1.00	41.95%	\$62,048.30	\$147,915.36	\$209,963.66	\$203,212.00	\$6,751.66							
44	Capital			0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00								
45	Debt			-1.60%	(\$22,647.00)	\$1,418,377.00	\$1,395,730.00	\$871,426.00		\$524,304.00						
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			0.00%	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		43.75	38.25	-0.62%	(\$66,974.10)	\$10,766,317.21	\$10,699,343.11	\$7,704,772.80	\$25,570.31	\$2,969,000.00	\$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, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	70	\$2,365,800.00	0.60%
2 Residential	1,473	\$314,503,000.00	79.68%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	99	\$56,967,000.00	14.43%
4B Industrial	6	\$4,193,400.00	1.06%
4C Apartments	7	\$13,373,200.00	3.39%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$3,284,099.00	0.83%
Total	1,656	\$394,686,499.00	100.00%

Average Ratio (%), Assessed to True Value		85.44%
Equalized Valuation, Taxable Properties		\$461,945,808.75

Total # of property tax appeals filed in 2019	County Tax Board	1.00
	State Tax Court	0.00
Number of 2019 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 2019	\$6,637.00
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Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$50,445,600.00	33.94%
15B Other Schools	10	\$60,513,800.00	40.71%
15C Public Property	36	\$18,315,200.00	12.32%
15D Church and Charities	25	\$15,524,200.00	10.44%
15E Cemeteries & Graveyards	5	\$1,877,500.00	1.26%
15F Other Exempt	10	\$1,965,000.00	1.32%
Total	92	\$148,641,300.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		37.66%	

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate
NONE																			
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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	7.00	997,072.00	\$780,700.00	\$0.00	\$92,799.00	\$61,117.00	\$62,456.00
Police Officers (Including Superior Officers)	14.00	1.00	1,892,082.72	\$1,215,933.00	\$110,000.00	\$387,396.00	\$159,541.22	\$19,212.50
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	1,184,180.00	\$646,497.00	\$95,200.00	\$81,505.00	\$301,642.00	\$59,336.00
All Other Non-Union Employees not listed above	7.00	11.00	777,671.00	\$609,595.00	\$0.00	\$57,513.00	\$61,795.00	\$48,768.00
Totals	45.00	26.00	4,879,425.72	\$3,279,125.00	\$205,200.00	\$619,213.00	\$584,095.22	\$191,792.50

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	\$11,543.52	\$126,978.72	11.00	\$12,096.00	\$133,056.00
Parent & Child	4.00	\$20,662.80	\$82,651.20	5.00	\$21,636.00	\$108,180.00
Employee & Spouse (or Partner)	7.00	\$20,239.20	\$141,674.40	8.00	\$24,180.00	\$193,440.00
Family	9.00	\$32,242.32	\$290,180.88	11.00	\$33,720.00	\$370,920.00
Employee Cost Sharing Contribution (enter as negative -)			(\$105,000.00)			(\$153,000.00)
Subtotal	31.00		\$536,485.20	35.00		\$652,596.00
<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	31.00		\$536,485.20	35.00		\$652,596.00

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

Gross Debt Deductions Net Debt				Current Year Budget 2021 Budget 2022 Budget All Additional Future Years' Budgets				
Local School Debt			\$0.00	Utility Fund - Principal	\$434,124.00	\$430,502.00	\$435,942.00	\$4,182,198.00
Regional School Debt	\$2,782,989.44	\$2,782,989.44	\$0.00	Utility Fund - Interest	\$90,180.00	\$85,831.00	\$77,132.00	\$379,519.00
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
Water-Sewer	\$7,835,772.38	\$7,835,772.38	\$0.00	Bonds - Principal	\$650,000.00	\$670,000.00	\$480,000.00	\$3,760,000.00
0			\$0.00	Bonds - Interest	\$211,500.00	\$185,325.00	\$151,200.00	\$477,600.00
0			\$0.00	Loans & Other Debt - Principal	\$8,095.00	\$8,257.00	\$8,423.00	\$68,810.00
0			\$0.00	Loans & Other Debt - Interest	\$1,831.00	\$1,669.00	\$1,503.00	\$5,633.00
0			\$0.00					
0			\$0.00	Total	\$1,395,730.00	\$1,381,584.00	\$1,154,200.00	\$8,873,760.00
<u>Municipal Purposes</u>								
Debt Authorized	\$2,737,524.75		\$2,737,524.75	Total Principal	\$1,092,219.00	\$1,108,759.00	\$924,365.00	\$8,011,008.00
Notes Outstanding	\$0.00		\$0.00	Total Interest	\$303,511.00	\$272,825.00	\$229,835.00	\$862,752.00
Bonds Outstanding	\$5,560,000.00		\$5,560,000.00	% of Total Current Year Budget	13.05%			
Loans and Other Debt	\$93,582.18		\$93,582.18					
				Description	Debt Not Listed Above			
Total (Current Year)	\$19,009,868.75	\$10,618,761.82	\$8,391,106.93	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	5,494			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$3,460.11			Rating	A1			
Per Capita Net Debt	\$1,527.32			Year of Last Rating	2018			
3 Yr. Average Property Valuation		\$431,253,892.33						
				Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation				1.95%				
				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)
