



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename:

Website:

Phone Number:

Mailing Address:

Municipality:

State: **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Maria		DiGiovanni	12/31/2017	mayor@hackettstown.net

Chief Administrative Officer

William	W.	Kuster, Jr.		kuster@hackettstown.net
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Chief Financial Officer

Danette		Dyer		cfo@hackettstown.net
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Municipal Clerk

William	W.	Kuster, Jr.		kuster@hackettstown.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
William		Conforti	12/31/2015	wconforti@hackettstown.net
Gerald		DiMaio, Jr.	12/31/2016	jdimaio@hackettstown.net
Matthew		Engelau	12/31/2016	mengelau@hackettstown.net
Leonard		Kunz	12/31/2017	lkunz@hackettstown.net
Scott		Sheldon	12/31/2015	
Eric		Tynan	12/31/2017	etynan@hackettstown.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes

Calendar Year	Calendar Year	% of	Avg Residential
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.581	21.53%	\$1,618.30
Municipal Library	0.030	1.13%	\$83.56
Municipal Open Space		0.00%	\$0.00
Fire Districts (avg. rate/total levies)		0.00%	\$0.00
Other Special Districts (total levies)		0.00%	\$0.00
Local School District	1.444	53.41%	\$4,022.07
Regional School District		0.00%	\$0.00
County Purposes	0.648	23.94%	\$1,804.92
County Library		0.00%	\$0.00
County Board of Health		0.00%	\$0.00
County Open Space		0.00%	\$0.00
Other County Levies (total)		0.00%	\$0.00
Total (Calendar Year 2014 Budget)	2.703	100.00%	\$7,528.86

Total Taxable Valuation as of October 1, 2014 \$1,035,891,860.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$278,537.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.581	0.594	2.24%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,089,059.00	\$6,148,710.00	0.98%	\$59,651.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,618.30	\$1,654.51	2.24%	\$36.21

Current Year 2015 Budget	Actual/Estimated	Tax Levy
Taxes		
Municipal Purpose Tax	ACTUAL	\$6,148,710.00
Municipal Library	ACTUAL	\$341,581.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$15,710,374.00
Regional School District		
County Purposes	ESTIMATED	\$7,040,736.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$29,241,401.00

Revenue Anticipated, Excluding Tax Levy 3,413,944.00
 Budget Appropriations, before Reserve for Uncollected Taxes 8,544,871.00
 Total Non-Municipal Tax Levy \$22,751,110.00
 Amount to be Raised by Taxes - Before RUT \$27,882,037.00
 Reserve for Uncollected Taxes (RUT) \$1,358,209.45
 Total Amount to be Raised by Taxes \$29,240,246.45

% of Tax Collections used to Calculate RUT 95.36%
 If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year
 Total Tax Revenue, Collections CY 2014 27,727,784.00
 Total Tax Levy, CY 2014 28,387,166.00
 % of Taxes Collected, CY 2014 97.68%
 Delinquent Taxes - December 31, 2014 \$433,179.00

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	6.50%	\$106,914.00	\$1,645,000.00	\$1,751,914.00	\$1,751,914.00							
08	Local Revenue	-21.03%	(\$88,675.00)	\$421,675.00	\$333,000.00	\$333,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$782,293.00	\$782,293.00	\$782,293.00							
08	Uniform Construction Code Fees	-41.14%	(\$62,214.00)	\$151,214.00	\$89,000.00	\$89,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-71.77%	(\$99,327.00)	\$138,396.00	\$39,069.00	\$39,069.00							
08	Other Special Items	-72.52%	(\$183,879.00)	\$253,547.00	\$69,668.00	\$69,668.00							
15	Receipts from Delinquent Taxes	-18.29%	(\$78,134.00)	\$427,134.00	\$349,000.00	\$349,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-10.46%	(\$718,564.00)	\$6,867,274.00	\$6,148,710.00	\$6,148,710.00							
07	Minimum Library Tax	7.29%	\$23,217.00	\$318,634.00	\$341,851.00	\$341,851.00							
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	-10.00%	(\$1,100,662.00)	\$11,005,167.00	\$9,904,505.00	\$9,904,505.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions		% 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	Utility	Utility	Utility	Utility	Utility	Utility	
		Full-Time	Part-Time														
	20	General Government		7.61%	\$52,676.00	\$691,968.00	\$744,644.00	\$702,581.00	\$42,063.00								
	21	Land-Use Administration		2.39%	\$1,100.00	\$46,085.00	\$47,185.00	\$47,185.00									
	22	Uniform Construction Code		3.39%	\$7,857.00	\$231,501.00	\$239,358.00	\$239,358.00									
	23	Insurance		3.13%	\$33,926.00	\$1,085,249.00	\$1,119,175.00	\$1,119,175.00									
	25	Public Safety		-0.13%	(\$3,064.00)	\$2,349,003.00	\$2,345,939.00	\$2,345,939.00									
	26	Public Works		2.86%	\$26,648.00	\$930,469.00	\$957,117.00	\$957,117.00									
	27	Health and Human Services		2.38%	\$8836.00	\$35,065.00	\$35,901.00	\$35,901.00									
	28	Parks and Recreation		2.19%	\$6,248.00	\$285,343.00	\$291,591.00	\$291,591.00									
	29	Education (including Library)		2.56%	\$8,545.00	\$333,306.00	\$341,851.00	\$341,851.00									
	30	Unclassified		0.00%	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00									
	31	Utilities and Bulk Purchases		-4.03%	(\$15,000.00)	\$372,272.00	\$357,272.00	\$357,272.00									
	32	Landfill / Solid Waste Disposal			\$0.00		\$0.00										
	35	Contingency		0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00									
	36	Statutory Expenditures		-1.70%	(\$14,812.00)	\$870,533.00	\$855,721.00	\$855,721.00									
	37	Judgements			\$0.00		\$0.00										
	42	Shared Services			\$0.00		\$0.00										
	43	Court and Public Defender		3.47%	\$4,776.00	\$137,586.00	\$142,362.00	\$142,362.00									
	44	Capital		70.00%	\$35,000.00	\$50,000.00	\$85,000.00	\$85,000.00									
	45	Debt		-6.89%	(\$72,253.00)	\$1,049,008.00	\$976,755.00	\$976,755.00									
	46	Deferred Charges			(\$37,000.00)	\$37,000.00	\$0.00										
	48	Debt - Type I School District			\$0.00		\$0.00										
	50	Reserve for Uncollected Taxes		0.16%	\$2,156.00	\$1,357,478.00	\$1,359,634.00	\$1,359,634.00									
	55	Surplus General Budget			\$0.00		\$0.00										
		Total		0.38%	\$37,639.00	\$9,866,866.00	\$9,904,305.00	\$9,862,442.00	\$42,063.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	53	\$11,174,900.00	1.08%
2 Residential	2,370	\$660,131,910.00	63.73%
3A/3B Farm			0.00%
4A Commercial	266	\$194,971,350.00	18.82%
4B Industrial	35	\$96,829,200.00	9.35%
4C Apartments	31	\$72,784,400.00	7.03%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$100.00	0.00%
Total	2,756	\$1,035,891,860.00	100.00%

Average Ratio (%), Assessed to True Value 102.06%
 Equalized Valuation, Taxable Properties \$1,014,983,205.96

Total # of property tax appeals filed in 2014	County Tax Board	48.00
	State Tax Court	20.00
Number of 2014 County Tax Board decisions appealed to Tax Court		18.00
Number of pending property tax appeals in State Tax Court		19.00
Amount paid out by municipality for tax appeals in 2014		\$647,028.09

Property Tax Assessments - Exempt Properties (October 1, 2014 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	11	\$25,014,700.00	16.16%
15B Other Schools	5	\$42,549,800.00	27.48%
15C Public Property	44	\$13,203,700.00	8.53%
15D Church and Charities	21	\$15,951,600.00	10.30%
15E Cemeteries & Graveyards	1	\$195,000.00	0.13%
15F Other Exempt	36	\$57,920,300.00	37.41%
Total	118	\$154,835,100.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 4.11%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2014 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	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		6.00	40,399.00	\$27,666.00		\$462.00	\$10,127.00	\$2,144.00
Supervisory Staff (Department Heads & Managers)	6.00	2.00	750,074.00	\$541,345.00		\$58,249.00	\$102,949.00	\$47,531.00
Police Officers (Including Superior Officers)	17.00		2,757,610.00	\$1,652,525.00	\$202,803.00	\$417,456.00	\$337,321.00	\$147,505.00
Fire Fighters (Including Superior Officers)		4.00	13,976.00	\$12,971.00				\$1,005.00
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	18.00	37.00	1,838,155.00	\$1,104,507.00	\$168,226.00	\$136,345.00	\$298,791.00	\$130,286.00
Totals	41.00	49.00	5,400,214.00	\$3,339,014.00	\$371,029.00	\$612,512.00	\$749,188.00	\$328,471.00

Is the Local Government required to comply with NISA 11A (Civil Service)? - YES or NO

YES

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

Active Employees - Health Benefits - Annual Cost	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost
Single Coverage	8.00	\$10,648.32	\$85,186.56
Parent & Child	4.00	\$17,637.42	\$70,549.68
Employee & Spouse (or Partner)	5.00	\$20,957.09	\$104,785.45
Family	22.00	\$28,373.31	\$624,212.82
Employee Cost Sharing Contribution (enter as negative -)			(\$145,673.81)
Subtotal	39.00	\$77,616.14	\$739,060.70
Elected Officials - Health Benefits - Annual Cost			
Single Coverage	1	\$10,300.20	\$10,300.20
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$172.77)
Subtotal	1.00	\$10,300.20	\$10,127.43
Retirees - Health Benefits - Annual Cost			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
GRAND TOTAL	40.00	\$87,916.34	\$749,188.13

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

	Gross Debt		Deductions		Net Debt		Current Year	2016	2017	All Additional
	Debt				Debt		Budget	Budget	Budget	Years' Budgets

Local School Debt	\$2,260,000.00		\$2,260,000.00		\$0.00					
Regional School Debt					\$0.00					

Utility Fund Debt					\$0.00					
0					\$0.00					
0					\$0.00					
0					\$0.00					
0					\$0.00					
0					\$0.00					
0					\$0.00					
0					\$0.00					
0					\$0.00					
0					\$0.00					
0					\$0.00					

Municipal Purposes										
Debt Authorized					\$0.00					
Notes Outstanding	\$2,112,077.00		\$59,668.16		\$2,052,408.84					
Bonds Outstanding					\$0.00					
Loans and Other Debt	\$280,944.09				\$280,944.09					

Total (Current Year)	\$4,653,021.09		\$2,319,668.16		\$2,333,352.93					
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Population (2010 census)	9,724									
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Per Capita Gross Debt	\$478.51									
Per Capita Net Debt	\$239.96									

3 Yr. Average Property Valuation	\$989,804,296.00									
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Net Debt as % of 3 Year Avg Property Valuation	0.24%									
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Utility Fund - Principal										
Utility Fund - Interest										
Bond Anticipation Notes - Principal	\$988,225.08		\$863,159.00		\$325,250.00					
Bond Anticipation Notes - Interest	\$25,650.00									
Bonds - Principal										
Bonds - Interest										
Loans & Other Debt - Principal	\$35,133.50		\$35,133.50		\$35,133.50					
Loans & Other Debt - Interest										
Total	\$1,049,008.58		\$898,292.50		\$360,383.50					\$0.00

Total Principal	\$1,023,358.58		\$898,292.50		\$360,383.50					\$0.00
Total Interest	\$25,650.00		\$0.00		\$0.00					\$0.00
% of Total Current Year Budget	10.59%									

Description	Debt Not Listed Above			
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases				
Total Other				

Bond Rating	Moody's	Standard & Poors	Fitch
Rating			
Year of Last Rating			

Mark "X" if Municipality has no bond rating

