State of New Jersey
Local Government Services

Year: 2016 Municipal User Friendly Budget

MUNICIPALITY: 2108 Hackettstown Town - County of Warren — Adopted

Municode: 2108 **Filename:** 2108_fba_2016.xlsm

Website: www.hackettstown.net

Phone Number: 908-852-3130

Mailing Address: 215 Stiger Street

Email the UFB if not using Outlook

Municipality: Hackettstown **State:** NJ **Zip:** 07840

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

Chief Financial Officer

Danette		Dyer	cfo@hackettstown.net

Municipal Clerk

William	W.	Kuster, Jr.	kuster@hackettstown.net

Registered Municipal Accountant

William	F.	Schroeder	bschroeder@nisivoccia.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
William		Conforti	12/31/2018	wconforti@hackettstown.net
Gerald		Dimaio	12/31/2016	gdimaio@hackettstown.net
Matthew		Engelau	12/31/2016	mengelau@hackettstown.net
Leonard		Kunz	12/31/2017	lkunz@hackettstown.net
Scott		Sheldon	12/31/2018	
Eric		Tynan	12/31/2017	etynan@hackettstown.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.594	$6,148,710.39	21.25%	$1,648.20
Municipal Library	0.033	$341,851.00	1.18%	$91.64
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	1.484	$15,371,910.00	53.13%	$4,120.91
Regional School District			0.00%	$0.00
County Purposes	0.645	$6,677,604.44	23.08%	$1,790.11
County Library			0.00%	$0.00
County Board of Health			0.00%	$0.00
County Open Space	0.038	$392,438.21	1.36%	$104.97
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2015 Budget)	2.793	$28,932,514.04	100.00%	$7,755.83

Total Taxable Valuation as of (To be used to calculate the current year tax rate)	October 1, 2015	$1,032,561,210.00
Current Year Average Residential Assessment		$277,708.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.594	0.606	2.11%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$6,148,710.39	$6,257,321.00	1.77%	$108,610.61

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$1,648.20	$1,682.91	2.11%	$34.71

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Taxes	Current Year 2016 Budget Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	$6,257,321.00
Municipal Library	ESTIMATED	$336,851.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	$15,986,786.40
Regional School District		
County Purposes	ESTIMATED	$6,944,708.62
County Library		
County Board of Health		
County Open Space	ESTIMATED	$408,135.74
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$29,933,802.76

Revenue Anticipated, Excluding Tax Levy	4,521,695.62
Budget Appropriations, before Reserve for Uncollected Taxes	9,818,867.62
Total Non-Municipal Tax Levy	$23,339,630.76
Amount to be Raised by Taxes - Before RUT	$28,636,802.76
Reserve for Uncollected Taxes (RUT)	$1,297,658.91
Total Amount to be Raised by Taxes	$29,934,461.67
% of Tax Collections used to Calculate RUT	95.67%
If % used exceeds the actual collection % then reference the statutory exception used	

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	28,481,806.71
Total Tax Levy, CY 2015	29,015,668.75
% of Taxes Collected, CY 2015	98.16%
Delinquent Taxes - December 31, 2015	$482,236.42

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	38.37%	$672,182.00	$1,751,914.00	$2,424,096.00	$2,424,096.00							
08	Local Revenue	-14.48%	($53,016.97)	$366,016.97	$313,000.00	$313,000.00							
09	State Aid (without offsetting appropriation)	0.00%	$0.00	$782,293.00	$782,293.00	$782,293.00							
08	Uniform Construction Code Fees	-51.20%	($93,393.00)	$182,393.00	$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	122.07%	$106,707.67	$87,413.95	$194,121.62	$194,121.62							
08	Other Special Items	271.37%	$233,236.20	$85,948.80	$319,185.00	$319,185.00							
15	Receipts from Delinquent Taxes	-8.04%	($34,953.72)	$434,953.72	$400,000.00	$400,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-11.12%	($782,565.43)	$7,039,886.43	$6,257,321.00	$6,257,321.00							
07	Minimum Library Tax	-1.46%	($5,000.00)	$341,851.00	$336,851.00	$336,851.00							
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	0.39%	$43,196.75	$11,072,670.87	$11,115,867.62	$11,115,867.62	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

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

FCOA		Budgeted Positions Full-Time	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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	9.00	5.99%	$42,070.00	$702,581.00	$744,651.00	$744,651.00								
21	Land-Use Administration		2.00	1.57%	$740.00	$47,185.00	$47,925.00	$47,925.00								
22	Uniform Construction Code	1.00	7.00	27.03%	$59,267.00	$219,258.00	$278,525.00	$278,525.00								
23	Insurance			3.44%	$38,478.00	$1,119,175.00	$1,157,653.00	$1,157,653.00								
25	Public Safety	18.00	17.00	8.58%	$203,000.09	$2,365,939.00	$2,568,939.09	$2,391,009.00	$177,930.09							
26	Public Works	8.00	1.00	2.66%	$24,101.53	$907,397.00	$931,498.53	$924,088.00	$7,410.53							
27	Health and Human Services		1.00	21.30%	$18,234.00	$85,621.00	$103,855.00	$92,080.00	$11,775.00							
28	Parks and Recreation	4.00		2.63%	$7,672.00	$291,591.00	$299,263.00	$299,263.00								
29	Education (including Library)	3.00	9.00	-1.43%	($4,900.00)	$341,851.00	$336,951.00	$336,951.00								
30	Unclassified			0.00%	$0.00	$3,500.00	$3,500.00	$3,500.00								
31	Utilities and Bulk Purchases			-4.20%	($15,000.00)	$357,272.00	$342,272.00	$342,272.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	$0.00		$0.00									
35	Contingency			0.00%	$0.00	$1,500.00	$1,500.00	$1,500.00								
36	Statutory Expenditures			5.27%	$45,138.00	$855,821.00	$900,959.00	$900,959.00								
37	Judgements			#DIV/0!	$0.00		$0.00									
42	Shared Services			#DIV/0!	$0.00		$0.00									
43	Court and Public Defender	2.00	3.00	2.82%	$4,014.00	$142,362.00	$146,376.00	$146,376.00								
44	Capital			0.00%	$0.00	$85,000.00	$85,000.00	$85,000.00								
45	Debt			91.45%	$893,245.00	$976,755.00	$1,870,000.00	$1,870,000.00								
46	Deferred Charges			#DIV/0!	$0.00		$0.00									
48	Debt - Type I School District			#DIV/0!	$0.00		$0.00									
50	Reserve for Uncollected Taxes			-4.61%	($62,634.39)	$1,359,634.39	$1,297,000.00	$1,297,000.00								
55	Surplus General Budget			#DIV/0!	$0.00		$0.00									
	Total	41.00	49.00	12.71%	$1,253,425.23	$9,862,442.39	$11,115,867.62	$10,918,752.00	$197,115.62	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	**Line Item.** Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	54	$15,186,800.00	1.47%
2	Residential	2,373	$659,000,560.00	63.82%
3A/3B	Farm			0.00%
4A	Commercial	261	$192,531,850.00	18.65%
4B	Industrial	34	$95,281,900.00	9.23%
4C	Apartments	31	$70,560,100.00	6.83%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property	1	$100.00	0.00%
	Total	2,754	$1,032,561,310.00	100.00%

Average Ratio (%), Assessed to True Value	102.06%
Equalized Valuation, Taxable Properties	$1,011,719,880.46

Total # of property tax appeals filed in 2015	County Tax Board	56.00
	State Tax Court	10.00
Number of 2015 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		10.00
Amount paid out by municipality for tax appeals in 2015		$40,008.44

Property Tax Assessments - Exempt Properties (October 1, 2015 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	10	$24,917,400.00	16.01%
15B	Other Schools	6	$43,088,700.00	27.68%
15C	Public Property	51	$17,501,900.00	11.24%
15D	Church and Charities	25	$45,369,700.00	29.15%
15E	Cemeteries & Graveyards	1	$195,000.00	0.13%
15F	Other Exempt	28	$24,594,800.00	15.80%
Total		121	$155,667,500.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 15.08%

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 2015 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
Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Hackettstown Senior Urban Renewal	Other	$42,000.00	$6,166,700.00	$172,236.00
ARC of Warren County	Other	$2,000.00	$277,600.00	$7,753.00
Center for Humanistic Change	Other	$1,000.00	$296,900.00	$8,292.00
Total Long Term Exemptions - Column Total		45,000.00	6,741,200.00	188,281.00
Mark "X" if Grand Total				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

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Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Total Long Term Exemptions - GRAND TOTAL		$45,000.00	$6,741,200.00	$188,281.00

Sheet UFB-6C

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		7.00	43,492.29	$30,250.00		$497.15	$10,537.06	$2,208.08
Supervisory Staff (Department Heads & Managers)	6.00	2.00	750,744.69	$554,458.00		$69,085.46	$79,195.79	$48,005.44
Police Officers (Including Superior Officers)	17.00		2,789,662.31	$1,641,048.00	$253,077.00	$422,925.57	$306,000.98	$166,610.76
Fire Fighters (Including Superior Officers)		4.00	13,365.00	$13,365.00				
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	18.00	36.00	1,876,277.55	$1,232,863.00	$96,256.00	$138,666.55	$297,243.79	$111,248.21
Totals	41.00	49.00	5,473,541.84	$3,471,984.00	$349,333.00	$631,174.73	$692,977.62	$328,072.49

Is the Local Government required to comply with NJSA 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

	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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	10.00	$10,844.11	$108,441.10	8.00	$10,648.32	$85,186.56
Parent & Child	4.00	$18,521.38	$74,085.52	4.00	$17,637.42	$70,549.68
Employee & Spouse (or Partner)	6.00	$21,220.14	$127,320.84	5.00	$20,957.09	$104,785.45
Family	20.00	$28,588.60	$571,772.00	22.00	$28,373.31	$624,212.82
Employee Cost Sharing Contribution (enter as negative -)			($188,378.92)			($145,673.81)
Subtotal	40.00		$693,240.54	39.00		$739,060.70
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	$10,697.52	$10,697.52	1	$10,300.20	$10,300.20
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 -)			($160.46)			
Subtotal	1.00		$10,537.06	1.00		$10,300.20
Retirees - Health Benefits - Annual Cost						
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	41.00		$703,777.60	40.00		$749,360.90

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
ACCUMULATED ABSENCE LIABILITY

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items) Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Clerk/Administrator	386.00	$170,886.06		x	
DPW Supervisor	454.00	$145,016.68		x	
Chief of Police	269.00	$128,622.35	x		
Chief Finance Officer	121.50	$48,435.98		x	
Administration Department	113.00	$24,044.14		x	
DPW Department	348.50	$67,079.28		x	
Recreation Department	232.50	$48,922.65		x	
Police Department	25.50	$11,256.47	x		
Totals	1950.00	$644,263.61			
Total Funds Reserved as of end of 2015		$0.00			
Total Funds Appropriated in 2016		$0.00			

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

	Gross Debt	Deductions	Net Debt
Local School Debt	$2,015,000.00	$2,015,000.00	$0.00
Regional School Debt			$0.00
Utility Fund Debt			
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	$2,161,736.00	$309,185.06	$1,852,550.94
Bonds Outstanding			$0.00
Loans and Other Debt	$251,281.90		$251,281.90
Total (Current Year)	$4,428,017.90	$2,324,185.06	$2,103,832.84

Population (2010 census)	9,724
Per Capita Gross Debt	$455.37
Per Capita Net Debt	$216.35
3 Yr. Average Property Valuation	$990,399,028.67
Net Debt as % of 3 Year Avg Property Valuation	0.21%

	Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal	$1,819,344.00			
Bond Anticipation Notes - Interest	$15,522.00			
Bonds - Principal				
Bonds - Interest				
Loans & Other Debt - Principal	$35,134.00			
Loans & Other Debt - Interest				
Total	$1,870,000.00	$0.00	$0.00	$0.00
Total Principal	$1,854,478.00	$0.00	$0.00	$0.00
Total Interest	$15,522.00	$0.00	$0.00	$0.00
% of Total Current Year Budget	16.82%			

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 x

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Mount Olive Township	fire prevention office		1/1/2014		% of collections
Providing	Hackettstown Board of Ed	gas commodity resale		1/1/1997		.20/gallon
Providing	Hackettstown MUA	gas commodity resale		1/1/1997		.20/gallon
Providing	Frelinghuysen Township	CFO	flexibility of scheduling	4/1/2014		n/a
Receiving	Warren Co. Road Dept	equipment/personnel rental		1/1/2000		hourly as needed
Providing	Various towns	street sweeping services		1/1/2000		hourly as needed
Receiving	Warren Co. Health Dept	local public health services		1/1/1980		n/a
Providing	Warren Co. Office on Aging	senior lunch program		1/1/1991		750.00/month
Receiving	Warren Co. Housing	COAH administration		1/1/2013		n/a
Receiving	Mansfield Township	recycling coordinator		1/1/2013		$2,633.00

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

Hackettstown Municipal Utilities Authority
Hackettstown Parking Authority

USER FRIENDLY BUDGET SECTION - Notes

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