



# State of New Jersey Local Government Services

Year:  **Municipal User Friendly Budget**

MUNICIPALITY:

Adopted

Municode:

Filename:

Website:

Phone Number:

Mailing Address:

☐ Email the UFB if not using Outlook

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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## Registered Municipal Accountant

William	F.	Schroeder		bschroeder@nisivoccia.com
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Gerald		Dimaio	12/31/2019	gdimaio@hackettstown.net
Matthew		Engelau	12/31/2019	mengelau@hackettstown.net
Leonard		Kunz	12/31/2017	lkunz@hackettstown.net
James		Lambo	12/31/2018	jlambo@hackettstown.net
Scott		Sheldon	12/31/2018	ssheldon@hackettstown.net
Eric		Tynan	12/31/2017	etynan@hackettstown.net


## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2016 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	0.606	\$6,257,321.00	20.78%	\$1,677.75
Municipal Library	0.032	\$336,851.00	1.12%	\$88.59
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	1.590	\$16,411,291.00	54.51%	\$4,402.01
Regional School District			0.00%	\$0.00
County Purposes	0.649	\$6,700,219.89	22.26%	\$1,796.79
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.039	\$400,375.90	1.33%	\$107.97
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2016 Budget)</b>	<b>2.916</b>	<b>\$30,106,058.79</b>	<b>100.00%</b>	<b>\$8,073.11</b>

Total Taxable Valuation as of October 1, 2016 \$1,031,058,860.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$276,855.73

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.606	0.617	1.82%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,257,321.00	\$6,361,632.00	1.67%	\$104,311.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,677.75	\$1,708.20	1.82%	\$30.45

Sheet UFB-1

### Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$6,361,632.00
Municipal Library	ESTIMATED	\$336,851.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$17,231,855.00
Regional School District		
County Purposes	ESTIMATED	\$7,035,231.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$420,395.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$31,385,964.00

Revenue Anticipated, Excluding Tax Levy	3,862,460.35
Budget Appropriations, before Reserve for Uncollected Taxes	9,219,943.35
Total Non-Municipal Tax Levy	\$24,687,481.00
Amount to be Raised by Taxes - Before RUT	\$30,044,964.00
Reserve for Uncollected Taxes (RUT)	\$1,336,865.96
Total Amount to be Raised by Taxes	\$31,381,829.96

% of Tax Collections used to Calculate RUT 95.74%

If % used exceeds the actual collection % then  
reference the statutory exception used

#### Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	29,759,356.31
Total Tax Levy, CY 2016	30,141,477.82
% of Taxes Collected, CY 2016	98.73%
Delinquent Taxes - December 31, 2016	\$382,121.51

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	-21.10%	(\$511,496.00)	\$2,424,096.00	\$1,912,600.00	\$1,912,600.00							
08	Local Revenue	-21.75%	(\$84,215.10)	\$387,215.10	\$303,000.00	\$303,000.00							
09	State Aid (without offsetting appropriation)	12.91%	\$101,000.00	\$782,293.00	\$883,293.00	\$883,293.00							
08	Uniform Construction Code Fees	-49.01%	(\$85,535.00)	\$174,535.00	\$89,000.00	\$89,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-100.00%	(\$14,603.27)	\$14,603.27	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-71.68%	(\$146,310.27)	\$204,121.62	\$57,811.35	\$57,811.35							
08	Other Special Items	-4.96%	(\$16,526.31)	\$333,282.31	\$316,756.00	\$316,756.00							
15	Receipts from Delinquent Taxes	-37.99%	(\$183,761.08)	\$483,761.08	\$300,000.00	\$300,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-11.15%	(\$797,968.74)	\$7,159,600.74	\$6,361,632.00	\$6,361,632.00							
07	Minimum Library Tax	0.00%	\$0.00	\$336,851.00	\$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	-14.14%	(\$1,739,415.77)	\$12,300,359.12	\$10,560,943.35	\$10,560,943.35	\$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 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	Utility	Utility	Utility	Utility	Utility	Utility
20 General Government	5.00	8.00	6.34%	\$47,346.00	\$746,351.00	\$793,697.00	\$793,697.00								
21 Land-Use Administration		2.00	54.20%	\$25,973.00	\$47,925.00	\$73,898.00	\$73,898.00								
22 Uniform Construction Code	1.00	7.00	-9.46%	(\$26,360.00)	\$278,525.00	\$252,165.00	\$252,165.00								
23 Insurance			0.80%	\$9,234.00	\$1,157,653.00	\$1,166,887.00	\$1,166,887.00								
25 Public Safety	19.00	18.00	5.02%	\$119,605.72	\$2,384,109.00	\$2,503,714.72	\$2,462,584.00	\$41,130.72							
26 Public Works	8.00	1.00	2.21%	\$20,541.63	\$929,288.00	\$949,829.63	\$941,930.00	\$7,899.63							
27 Health and Human Services		1.00	-12.27%	(\$11,300.00)	\$92,080.00	\$80,780.00	\$69,365.00	\$11,415.00							
28 Parks and Recreation	4.00	2.00	2.40%	\$7,193.00	\$299,263.00	\$306,456.00	\$306,456.00								
29 Education (including Library)	3.00	9.00	-0.03%	(\$100.00)	\$336,951.00	\$336,851.00	\$336,851.00								
30 Unclassified			42.86%	\$1,500.00	\$3,500.00	\$5,000.00	\$5,000.00								
31 Utilities and Bulk Purchases			0.00%	\$0.00	\$342,272.00	\$342,272.00	\$342,272.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00									
35 Contingency			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
36 Statutory Expenditures			7.07%	\$63,729.00	\$900,959.00	\$964,688.00	\$964,688.00								
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42 Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00									
43 Court and Public Defender	2.00	3.00	13.89%	\$20,333.00	\$146,376.00	\$166,709.00	\$166,709.00								
44 Capital			536.47%	\$456,000.00	\$85,000.00	\$541,000.00	\$541,000.00								
45 Debt			-60.72%	(\$1,135,504.00)	\$1,870,000.00	\$734,496.00	\$734,496.00								
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			3.39%	\$44,000.00	\$1,297,000.00	\$1,341,000.00	\$1,341,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	42.00	51.00	-3.28%	(\$357,808.65)	\$10,918,752.00	\$10,560,943.35	\$10,500,498.00	\$60,445.35	\$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, 2016 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	52	\$13,947,400.00	1.35%
2 Residential	2,375	\$657,532,360.00	63.77%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	259	\$193,787,100.00	18.79%
4B Industrial	34	\$95,231,900.00	9.24%
4C Apartments	31	\$70,560,100.00	6.84%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$100.00	0.00%
<b>Total</b>	<b>2,752</b>	<b>\$1,031,058,960.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	105.84%
Equalized Valuation, Taxable Properties	\$974,167,573.70

Total # of property tax appeals filed in 2016	County Tax Board	54.00
	State Tax Court	6.00
Number of 2016 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		10.00

Amount paid out by municipality for tax appeals in 2016	\$444,968.56
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### Property Tax Assessments - Exempt Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	10	\$24,917,400.00	16.06%
15B Other Schools	6	\$42,703,200.00	27.52%
15C Public Property	52	\$17,597,900.00	11.34%
15D Church and Charities	24	\$44,581,100.00	28.73%
15E Cemeteries & Graveyards	1	\$195,000.00	0.13%
15F Other Exempt	30	\$25,170,000.00	16.22%

<b>Total</b>	<b>123</b>	<b>\$155,164,600.00</b>	<b>100.00%</b>
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Percentage of Exempt vs.  
Non-Exempt Properties 15.05%

### 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 2016 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Long Term Tax Exemptions

Sheet UFB-6



**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	44,167.64	\$31,158.00		\$530.60	\$10,205.40	\$2,273.64
Supervisory Staff (Department Heads & Managers)	6.00	2.00	785,719.57	\$555,994.00		\$71,778.82	\$108,337.24	\$49,609.51
Police Officers (Including Superior Officers)	18.00		2,937,815.02	\$1,779,528.00	\$192,991.00	\$455,615.74	\$334,040.79	\$175,639.49
Fire Fighters (Including Superior Officers)		4.00	14,830.92	\$13,765.00				\$1,065.92
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	18.00	38.00	1,984,812.21	\$1,304,814.00	\$103,464.00	\$166,590.29	\$293,769.21	\$116,174.71
Totals	42.00	51.00	5,767,345.36	\$3,685,259.00	\$296,455.00	\$694,515.45	\$746,352.64	\$344,763.27

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	10.00	\$10,886.88	\$108,868.80	10.00	\$10,844.11	\$108,441.10
Parent & Child	3.00	\$17,974.08	\$53,922.24	4.00	\$18,521.38	\$74,085.52
Employee & Spouse (or Partner)	6.00	\$21,717.48	\$130,304.88	6.00	\$21,220.14	\$127,320.84
Family	22.00	\$29,380.20	\$646,364.40	20.00	\$28,588.60	\$571,772.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	41.00		(\$193,718.12)			(\$188,378.92)
			\$745,742.20	40.00		\$693,240.54
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$10,686.84	\$10,686.84	1	\$10,697.52	\$10,697.52
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 - )			\$0.00			\$0.00
Subtotal	1.00		(\$481.44)			(\$160.46)
			\$10,205.40	1.00		\$10,537.06
<b>Retirees - Health Benefits - Annual Cost</b>						
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 - )			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>GRAND TOTAL</b>	42.00		\$755,947.60	41.00		\$703,777.60

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

**Legal basis for benefit**  
**(check applicable items)**

[illegible]

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

				Current Year	2018	2019	All Additional Future
				Budget	Budget	Budget	Years' Budgets
	Gross Debt	Deductions	Net Debt				
Local School Debt	\$1,795,000.00	\$1,795,000.00	\$0.00	Utility Fund - Principal			
Regional School Debt			\$0.00	Utility Fund - Interest			
Utility Fund Debt				Bond Anticipation Notes - Principal	\$691,055.00		
0			\$0.00	Bond Anticipation Notes - Interest	\$8,307.00		
0			\$0.00	Bonds - Principal			
0			\$0.00	Bonds - Interest			
0			\$0.00	Loans & Other Debt - Principal	\$30,866.59		
0			\$0.00	Loans & Other Debt - Interest	\$4,266.91		
0			\$0.00				
0			\$0.00	Total	\$734,495.50	\$0.00	\$0.00
<u>Municipal Purposes</u>				Total Principal	\$721,921.59	\$0.00	\$0.00
Debt Authorized	\$115,900.00		\$115,900.00	Total Interest	\$12,573.91	\$0.00	\$0.00
Notes Outstanding	\$575,154.02	\$66,756.70	\$508,397.32	% of Total Current Year Budget	6.95%		
Bonds Outstanding			\$0.00				
Loans and Other Debt	\$221,023.50		\$221,023.50	Description	Debt Not Listed Above		
Total (Current Year)	\$2,707,077.52	\$1,861,756.70	\$845,320.82	Total Guarantees - Governmental			
Population (2010 census)	9,724			Total Guarantees - Other			
Per Capita Gross Debt	\$278.39			Total Capital/Equipment Leases			
Per Capita Net Debt	\$86.93			Total Other			
3 Yr. Average Property Valuation		\$998,201,541.00		Bond Rating	Moody's	Standard & Poors	Fitch
Net Debt as % of 3 Year Avg Property Valuation		0.08%		Rating			
				Year of Last Rating			
				Mark "X" if Municipality has no bond rating	X		

**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]



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

### USER FRIENDLY BUDGET SECTION - Notes