



State of New Jersey  
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 2108 Hackettstown Town - County of Warren

Municode: 2108

Filename: 2108\_fba\_2024.xlsm

Website: WWW.HACKETTSTOWN.NET

Phone Number: 908-852-3130

Mailing Address: 215 W. STIGER STREET

Municipality: HACKETTSTOWN

State: NJ

Zip: 07840

Adopted

Government Type: Town

Election Type: Non-Partisan (November)

Mayor				
First Name	Middle Name	Last Name	Term Expires	Business Email
Gerald		DiMaio	12/31/2026	mayor@hackettstown.net

Chief Administrative Officer				
Paola		Reilly		clerk@hackettstown.net

Chief Financial Officer				
Danette		Dyer		cfo@hackettstown.net

Municipal Clerk				
Paola		Reilly		clerk@hackettstown.net

Registered Municipal Accountant				
John		Mooney		jmooney@nisivoccia.com

Governing Body Members				
First Name	Middle Name	Last Name	Term Expires	Business Email
Jody		Becker	12/31/2024	jbecker@hackettstown.net
Matthew		Engelau	12/31/2025	mengelau@hackettstown.net
Leonard		Kunz	12/31/2026	lkunz@hackettstown.net
James		Lambo	12/31/2024	jlambo@hackettstown.net
Scott		Sheldon	12/31/2024	ssheldon@hackettstown.net
Eric		Tynan	12/31/2026	etynan@hackettstown.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 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	0.689	\$7,076,525.32	20.43%	\$1,911.20
Municipal Library	0.037	\$381,582.08	1.10%	\$102.63
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			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	1.987	\$20,411,809.00	58.92%	\$5,511.70
Regional School District			0.00%	\$0.00
County Purposes	0.638	\$6,543,340.00	18.89%	\$1,769.74
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.023	\$230,892.60	0.67%	\$63.80
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2023 Budget)	3.374	\$34,644,149.00	100.00%	\$9,359.08

Total Taxable Valuation as of            October 1, 2023            \$1,034,768,000.00  
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment            \$277,388.14

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.689	0.700	1.55%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$7,076,525.32	\$7,239,797.66	2.31%	\$163,272.34

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,911.20	\$1,940.88	1.55%	\$29.68

Sheet UFB-1

Current Year 2024 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$7,239,797.66
Municipal Library	ESTIMATED	\$403,822.34
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$20,850,000.00
Regional School District		
County Purposes	ESTIMATED	\$6,675,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$250,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$35,418,620.00
Revenue Anticipated, Excluding Tax Levy		4,307,336.60
Budget Appropriations, before Reserve for Uncollected Taxes		10,615,674.63
Total Non-Municipal Tax Levy		\$27,775,000.00
Amount to be Raised by Taxes - Before RUT		\$34,083,338.03
Reserve for Uncollected Taxes (RUT)		\$1,335,281.97
Total Amount to be Raised by Taxes		\$35,418,620.00
% of Tax Collections used to Calculate RUT		96.23%
If % used exceeds the actual collection % then reference the statutory exception used		
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2023		34,231,705.57
Total Tax Levy, CY 2023		34,689,550.46
% of Taxes Collected, CY 2023		98.68%
Delinquent Taxes - December 31, 2023		\$421,280.03

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$2,433,300.00	\$2,433,300.00	\$2,433,300.00							
08	Local Revenue	7.21%	\$12,107.00	\$168,000.00	\$180,107.00	\$180,107.00							
09	State Aid (without offsetting appropriation)	8.46%	\$69,746.44	\$824,862.62	\$894,609.06	\$894,609.06							
08	Uniform Construction Code Fees	9.38%	\$15,000.00	\$160,000.00	\$175,000.00	\$175,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	13.04%	\$15,000.00	\$115,000.00	\$130,000.00	\$130,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-87.91%	(\$380,317.31)	\$432,637.85	\$52,320.54	\$52,320.54							
08	Other Special Items	0.00%	\$0.00	\$117,000.00	\$117,000.00	\$117,000.00							
15	Receipts from Delinquent Taxes	35.42%	\$85,000.00	\$240,000.00	\$325,000.00	\$325,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.31%	\$163,272.34	\$7,076,525.32	\$7,239,797.66	\$7,239,797.66							
07	Minimum Library Tax	5.83%	\$22,240.26	\$381,582.08	\$403,822.34	\$403,822.34							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	0.02%	\$2,048.73	\$11,948,907.87	\$11,950,956.60	\$11,950,956.60	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	2.00	5.80%	\$54,685.00	\$942,965.00	\$997,650.00	\$997,650.00								
21	Land-Use Administration		1.00	5.64%	\$2,065.00	\$36,585.00	\$38,650.00	\$38,650.00								
22	Uniform Construction Code	1.00	6.00	21.10%	\$59,445.00	\$281,670.00	\$341,115.00	\$341,115.00								
23	Insurance			7.31%	\$99,932.00	\$1,367,365.00	\$1,467,297.00	\$1,467,297.00								
25	Public Safety	21.00	14.00	2.99%	\$87,073.77	\$2,910,693.00	\$2,997,766.77	\$2,992,698.00	\$5,068.77							
26	Public Works	7.00		8.23%	\$84,824.77	\$1,031,100.00	\$1,115,924.77	\$1,071,884.00	\$44,040.77							
27	Health and Human Services			-20.47%	(\$18,254.25)	\$89,185.00	\$70,930.75	\$67,719.75	\$3,211.00							
28	Parks and Recreation	4.00	2.00	8.31%	\$31,739.00	\$382,059.00	\$413,798.00	\$413,798.00								
29	Education (including Library)	3.00	6.00	5.83%	\$22,240.26	\$381,582.08	\$403,822.34	\$403,822.34								
30	Unclassified			0.00%	\$0.00	\$105,000.00	\$105,000.00	\$105,000.00								
31	Utilities and Bulk Purchases			2.19%	\$8,000.00	\$364,500.00	\$372,500.00	\$372,500.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
36	Statutory Expenditures			-0.92%	(\$13,233.00)	\$1,441,637.00	\$1,428,404.00	\$1,428,404.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			13.04%	\$15,000.00	\$115,000.00	\$130,000.00	\$130,000.00								
43	Court and Public Defender	2.00	4.00	5.28%	\$9,071.00	\$171,805.00	\$180,876.00	\$180,876.00								
44	Capital			0.56%	\$3,000.00	\$535,000.00	\$538,000.00	\$538,000.00								
45	Debt			-49.99%	(\$12,435.00)	\$24,875.00	\$12,440.00	\$12,440.00								
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.18%	\$2,335.78	\$1,332,946.19	\$1,335,281.97	\$1,335,281.97								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		43.00	35.00	3.78%	\$435,489.33	\$11,515,467.27	\$11,950,956.60	\$11,898,636.06	\$52,320.54	\$0.00	\$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, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	116	\$21,444,800.00	2.07%
2 Residential	2,369	\$657,132,500.00	63.51%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	261	\$193,924,100.00	18.74%
4B Industrial	33	\$91,274,400.00	8.82%
4C Apartments	32	\$70,992,100.00	6.86%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$100.00	0.00%
Total	2,812	\$1,034,768,000.00	100.00%

Average Ratio (%), Assessed to True Value	84.76%
Equalized Valuation, Taxable Properties	\$1,220,821,142.05

Total # of property tax appeals filed in 2023	County Tax Board	9.00
	State Tax Court	8.00
Number of 2023 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		22.00

Amount paid out by municipality for tax appeals in 2023	\$126,063.00
---------------------------------------------------------	--------------

Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	10	\$26,824,400.00	16.61%
15B Other Schools	3	\$42,018,000.00	26.02%
15C Public Property	51	\$17,593,900.00	10.90%
15D Church and Charities	26	\$46,249,600.00	28.64%
15E Cemeteries & Graveyards	1	\$195,000.00	0.12%
15F Other Exempt	42	\$28,596,200.00	17.71%

Total	133	\$161,477,100.00	100.00%
-------	-----	------------------	---------

Percentage of Exempt vs. Non-Exempt Properties	15.61%
---------------------------------------------------	--------

### 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		7.00	70,842.00	\$51,500.00		\$1,270.00	\$14,132.00	\$3,940.00
Supervisory Staff (Department Heads & Managers)	6.00	2.00	899,998.00	\$665,310.00		\$102,993.00	\$78,917.00	\$52,778.00
Police Officers (Including Superior Officers)	20.00	1.00	3,617,999.70	\$2,111,529.00	\$265,306.00	\$771,552.70	\$469,612.00	
Fire Fighters (Including Superior Officers)		4.00	18,030.00	\$16,749.00				\$1,281.00
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	17.00	21.00	2,851,059.70	\$1,959,781.00	\$190,565.00	\$209,783.70	\$490,930.00	
Totals	43.00	35.00	7,457,929.40	\$4,804,869.00	\$455,871.00	\$1,085,599.40	\$1,053,591.00	\$57,999.00

Is the Local Government required to comply with N.J.S.A. 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	9.00	\$13,024.96	\$117,224.64	8.00	\$12,026.52	\$96,212.16
Parent & Child	2.00	\$26,124.48	\$52,248.96	2.00	\$24,268.32	\$48,536.64
Employee & Spouse (or Partner)	7.00	\$26,858.86	\$188,012.02	8.00	\$24,849.96	\$198,799.68
Family	18.00	\$39,784.89	\$716,128.02	19.00	\$37,251.36	\$707,775.84
Employee Cost Sharing Contribution (enter as negative - )			(\$242,406.23)			(\$213,553.00)
Subtotal	36.00		\$831,207.41	37.00		\$837,771.32
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$14,749.32	\$14,749.32	1	\$13,706.88	\$13,706.88
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 - )			(\$617.00)			(\$517.00)
Subtotal	1.00		\$14,132.32	1.00		\$13,189.88
<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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>GRAND TOTAL</b>	<b>37.00</b>		<b>\$845,339.73</b>	<b>38.00</b>		<b>\$850,961.20</b>

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)?**

<b>YES</b>
<b>YES</b>

**Is prescription drug coverage provided by the SHBP (Yes or No)?**

### USER FRIENDLY BUDGET SECTION

#### ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Union	1,169.00	\$567,344.69	231.00	\$106,480.72	48.75	\$23,114.18					X		
Recreation Supervisor	98.00	\$15,000.00	5.00	\$1,365.90								X	
Recreation laborer	150.00	\$39,982.50	10.00	\$2,665.50								X	
Recreation laborer	150.00	\$31,817.31	10.00	\$2,121.15								X	
Recreation Laborer	150.00	\$29,331.35	0.50	\$97.77								X	
DPW Supervisor	150.00	\$58,926.35	25.00	\$9,821.06								X	
DPW Laborer	102.00	\$19,216.80	3.00	\$565.20								X	
DPW Laborer	150.00	\$31,044.23	4.00	\$827.85								X	
DPW Laborer	150.00	\$33,660.00	25.00	\$5,610.00								X	
DPW Laborer	40.00	\$6,777.54	5.00	\$847.19								X	
DPW Laborer	12.00	\$2,406.74										X	
DPW Laborer	6.50	\$1,101.35	6.50	\$1,101.35								X	
DPW Laborer	150.00	\$40,332.12	14.00	\$3,764.33								X	
Administrative Assistant	8.50	\$1,260.71										X	
Deputy Court Administrator	52.50	\$10,158.35	2.50	\$483.73								X	
Court Administrator	10.00	\$2,793.96	11.50	\$3,213.06								X	
Tax Collector	55.50	\$15,000.00	11.50	\$3,667.13								X	
CFO/QPA	150.00	\$95,082.00	9.00	\$4,960.80								X	
Clerk/Administrator	130.50	\$64,505.65	5.00	\$2,471.48								X	
Administrative Assistant	150.00	\$56,003.65	25.00	\$9,333.94								X	
Deputy Treasurer	11.75	\$2,560.14	4.50	\$980.48								X	
Technical Assistant	106.00	\$20,056.83	22.00	\$4,162.74								X	
TOTALS (THIS PAGE ONLY)	3,152.25	\$1,144,362.27	430.00	\$164,541.38	48.75	\$23,114.18	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

### USER FRIENDLY BUDGET SECTION

#### ACCUMULATED ABSENCE LIABILITY

[illegible]



**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

[illegible]

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

Gross Debt			Deductions	Net Debt	Current Year Budget				2025 Budget	2026 Budget	All Additional Future Years' Budgets
Local School Debt	\$3,530,000.00	\$3,530,000.00		\$0.00	Utility Fund - Principal						
Regional School Debt				\$0.00	Utility Fund - Interest						
Utility Fund Debt					Bond Anticipation Notes - Principal						
					Bond Anticipation Notes - Interest						
				\$0.00	Bonds - Principal						
				\$0.00	Bonds - Interest						
				\$0.00	Loans & Other Debt - Principal	\$12,313.50	\$0.00				
				\$0.00	Loans & Other Debt - Interest	\$123.14	\$0.00				
				\$0.00							
					Total	\$12,436.64	\$0.00	\$0.00		\$0.00	
Municipal Purposes					Total Principal	\$12,313.50	\$0.00	\$0.00		\$0.00	
Debt Authorized (BNI)				\$0.00	Total Interest	\$123.14	\$0.00	\$0.00		\$0.00	
Notes Outstanding				\$0.00	% of Total Current Year Budget	0.10%					
Bonds Outstanding				\$0.00							
Loans and Other Debt	\$12,313.50			\$12,313.50							
					Description	Debt Not Listed Above					
Total (Current Year)					\$3,542,313.50	\$3,530,000.00					
					Total Guarantees - Governmental						
					Total Guarantees - Other						
					Total Capital/Equipment Leases						
					Total Other						
Population (2020 census)					10,248						
Per Capita Gross Debt					\$345.66						
Per Capita Net Debt					\$1.20						
3 Year Average Property Valuation					\$1,141,908,207.00						
Net Debt as % of 3 Year Average Property Valuation					0.00%						
					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**[illegible]

**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)
