



State of New Jersey Local Government Services

Year: **2024 Municipal User Friendly Budget**

MUNICIPALITY: 2108 Hackettstown Town - County of Warren

Adopted

Municode: 2108

Government Type:

Town

Website: WWW.HACKETTSTOWN.NET

Election Type:

Non-Partisan (November)

Phone Number:

908-852-3130

Mailing Address:

215 W. STIGER STREET

Municipality: HACKETTSTOWN **State:** NJ **Zip:** 07840

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

Current Year 2024 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
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

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

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

Tax Collections - ACTUAL as of Prior Year

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	\$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	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$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

Sheet UFB-2

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	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									
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			-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									
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									
48 Debt - Type 1 School District			#DIV/0!	\$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										
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

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)			Property Tax Assessments - Exempt Properties (October 1, 2023 Value)		
	# of Parcels	Assessed 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			

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 2023 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					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - 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	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full
Hackettstown Senior Apartments	Aff. Housing	\$56,665.00	\$6,166,700.00	\$208,064.46															
Total Long Term Exemptions - Column Total		\$56,665.00	\$6,166,700.00	\$208,064.46	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																			

Sheet UFB-6

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	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
Active Employees - Health Benefits - Annual Cost						
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
Elected Officials - Health Benefits - Annual Cost						
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
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	37.00		\$845,339.73	38.00		\$850,961.20

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

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

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

	Gross Debt	Deductions	Net Debt
Local School Debt	\$3,530,000.00	\$3,530,000.00	\$0.00
Regional School Debt			\$0.00
<u>Utility Fund Debt</u>			
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
<u>Municipal Purposes</u>			
Debt Authorized (BNI)			\$0.00
Notes Outstanding			\$0.00
Bonds Outstanding			\$0.00
Loans and Other Debt	\$12,313.50		\$12,313.50
Total (Current Year)	\$3,542,313.50	\$3,530,000.00	\$12,313.50
Population (2020 census)	<u>10,248</u>		
Per Capita Gross Debt	<u>\$345.66</u>		
Per Capita Net Debt	<u>\$1.20</u>		
3 Year Average Property Valuation		<u>\$1,141,908,207.00</u>	
Net Debt as % of 3 Year Average Property Valuation		<u>0.00%</u>	

	Current Year Budget	2025 Budget	2026 Budget	All Additional Future Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal				
Bond Anticipation Notes - Interest				
Bonds - Principal				
Bonds - Interest				
Loans & Other Debt - Principal	\$12,313.50	\$0.00		
Loans & Other Debt - Interest	\$123.14	\$0.00		
Total	\$12,436.64	\$0.00	\$0.00	\$0.00
Total Principal	\$12,313.50	\$0.00	\$0.00	\$0.00
Total Interest	\$123.14	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget	0.10%			
Description	Debt Not Listed Above			
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases				
Total Other				
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Rating				
Year of Last Rating				
Mark "X" if Municipality has no bond rating	X			

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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

USER FRIENDLY BUDGET SECTION - Notes

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