



State of New Jersey Local Government Services

Year: **2025** Municipal User Friendly Budget

MUNICIPALITY: 2108 Hackettstown Town - County of Warren

Adopted

Municode: 2108

Filename: 2108_fba_2025.xlsm

Website: www.hackettstown.net

Phone Number: (908) 852-3130

Mailing Address:

215 West Stiger St

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

Government Type: Special Charter

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
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Chief Financial Officer

Cert. Number

Karolina		Rodrigues		cfo@hackettstown.net
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Municipal Clerk

Paola		Reilly		clerk@hackettstown.net
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Registered Municipal Accountant

John		Mooney	560	jmooney@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jody		Becker	12/31/2027	jbecker@hackettstown.net
Matthew		Engelau	12/31/2025	mengelau@hackettstown.net
Leonard		Kunz	12/31/2026	jkunz@hackettstown.net
James		Lambo	12/31/2025	jlambo@hackettstown.net
Scott		Sheldon	12/31/2027	ssheldon@hackettstown.net
Eric		Tynan	12/31/2026	etynan@hackettstown.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.699	\$7,239,797.66	20.47%	\$1,943.00
Municipal Library	0.039	\$403,822.34	1.14%	\$108.41
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	2.008	\$20,768,687.00	58.71%	\$5,581.60
Regional School District			0.00%	\$0.00
County Purposes	0.649	\$6,714,298.91	18.98%	\$1,804.01
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.024	\$245,435.07	0.69%	\$66.71
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2024 Budget)	3.419	\$35,372,040.98	100.00%	\$9,503.73

Total Taxable Valuation as of **October 1, 2024** **\$1,039,208,600.00**

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment **\$277,968.00**

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.699	0.688	-1.56%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$7,239,797.66	\$7,150,723.34	-1.23%	(\$89,074.32)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,943.00	\$1,912.70	-1.56%	(\$30.30)

Current Year 2025 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$7,150,723.34
Municipal Library	ESTIMATED	\$444,144.11
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$21,185,000.00
Regional School District		
County Purposes	ESTIMATED	\$6,849,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$251,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$35,879,867.45

Revenue Anticipated, Excluding Tax Levy **5,621,004.30**

Budget Appropriations, before Reserve for Uncollected Taxes **11,859,612.76**

Total Non-Municipal Tax Levy **\$28,285,000.00**

Amount to be Raised by Taxes - Before RUT **\$34,523,608.46**

Reserve for Uncollected Taxes (RUT) **\$1,356,258.99**

Total Amount to be Raised by Taxes **\$35,879,867.45**

% of Tax Collections used to Calculate RUT **96.22%**

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2024 **35,136,941.20**

Total Tax Levy, CY 2024 **35,504,197.29**

% of Taxes Collected, CY 2024 **98.97%**

Delinquent Taxes - December 31, 2024 **\$345,382.42**

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	35.21%	\$856,700.00	\$2,433,300.00	\$3,290,000.00	\$3,290,000.00								
08	Local Revenue	-86.18%	(\$1,434,556.45)	\$1,664,556.45	\$230,000.00	\$230,000.00								
09	State Aid (without offsetting appropriation)	-10.00%	(\$89,441.68)	\$894,608.68	\$805,167.00	\$805,167.00								
08	Uniform Construction Code Fees	-80.89%	(\$740,827.00)	\$915,827.00	\$175,000.00	\$175,000.00								
<i>Special Revenue Items w/ Prior Written Consent</i>														
11	Shared Services Agreements	14.48%	\$16,444.40	\$113,555.60	\$130,000.00	\$130,000.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00									
10	Public and Private Revenue	-45.72%	(\$93,368.24)	\$204,205.54	\$110,837.30	\$110,837.30								
08	Other Special Items	315.47%	\$478,365.50	\$151,634.50	\$630,000.00	\$630,000.00								
15	Receipts from Delinquent Taxes	-40.69%	(\$171,505.63)	\$421,505.63	\$250,000.00	\$250,000.00								
<i>Amount to be raised by taxation</i>														
07	Local Tax for Municipal Purposes	-11.34%	(\$914,557.50)	\$8,065,280.84	\$7,150,723.34	\$7,150,723.34								
07	Minimum Library Tax	9.99%	\$40,321.77	\$403,822.34	\$444,144.11	\$444,144.11								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00									
56	Arts and Cultural 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		-13.44%	(\$2,052,424.83)	\$15,268,296.58	\$13,215,871.75	\$13,215,871.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time	Budgeted 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	Utility
20 General Government	6.00	7.00	2.95%	\$29,455.00	\$997,650.00	\$1,027,105.00	\$1,027,105.00									
21 Land-Use Administration		1.00	2.33%	\$900.00	\$38,650.00	\$39,550.00	\$39,550.00									
22 Uniform Construction Code	1.00	6.00	12.00%	\$40,920.00	\$341,115.00	\$382,035.00	\$382,035.00									
23 Insurance			7.98%	\$117,053.00	\$1,467,297.00	\$1,584,350.00	\$1,584,350.00									
25 Public Safety			3.32%	\$99,272.10	\$2,992,698.00	\$3,091,970.10	\$3,082,292.00	\$9,678.10								
26 Public Works			12.49%	\$133,923.95	\$1,071,884.00	\$1,205,807.95	\$1,107,057.00	\$98,750.95								
27 Health and Human Services			37.92%	\$25,681.25	\$67,719.75	\$93,401.00	\$90,190.00	\$3,211.00								
28 Parks and Recreation			-0.72%	(\$3,000.00)	\$413,798.00	\$410,798.00	\$410,798.00									
29 Education (including Library)			9.99%	\$40,321.77	\$403,822.34	\$444,144.11	\$444,144.11									
30 Unclassified			0.00%	\$0.00	\$105,000.00	\$105,000.00	\$105,000.00									
31 Utilities and Bulk Purchases			8.32%	\$31,000.00	\$372,500.00	\$403,500.00	\$403,500.00									
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			-3.52%	(\$50,262.00)	\$1,428,404.00	\$1,378,142.00	\$1,378,142.00									
37 Judgements			#DIV/0!	\$132,500.00	\$0.00	\$132,500.00	\$132,500.00									
42 Shared Services			0.00%	\$0.00	\$130,000.00	\$130,000.00	\$130,000.00									
43 Court and Public Defender			3.24%	\$5,854.00	\$180,876.00	\$186,730.00	\$186,730.00									
44 Capital			125.41%	\$674,679.60	\$538,000.00	\$1,212,679.60	\$1,212,679.60									
45 Debt			-100.00%	(\$12,440.00)	\$12,440.00	\$0.00										
46 Deferred Charges			#DIV/0!	\$30,400.00	\$0.00	\$30,400.00	\$30,400.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00										
50 Reserve for Uncollected Taxes			1.57%	\$20,977.02	\$1,335,281.97	\$1,356,258.99	\$1,356,258.99									
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00										
Total	7.00	14.00	11.07%	\$1,317,235.69	\$11,898,636.06	\$13,215,871.75	\$13,104,231.70	\$111,640.05	\$0.00	\$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

<u>Property Tax Assessments - Taxable Properties (October 1, 2024 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2024 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	112	\$25,882,700.00	2.49%	15A Public Schools	10	\$26,824,400.00	15.39%
2 Residential	2,365	\$657,393,200.00	63.26%	15B Other Schools	3	\$42,681,500.00	24.49%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	56	\$17,593,900.00	10.10%
4A Commercial	0	\$0.00	0.00%	15D Church and Charities	26	\$46,258,800.00	26.55%
4B Industrial	261	\$193,666,100.00	18.64%	15E Cemeteries & Graveyards	1	\$195,000.00	0.11%
4C Apartments	33	\$91,274,400.00	8.78%	15F Other Exempt	90	\$40,698,300.00	23.36%
5A/5B Railroad	32	\$70,992,100.00	6.83%				
6A/6B Business Personal Property	1	\$100.00	0.00%				
Total	2,804	\$1,039,208,600.00	100.00%	Total	186	\$174,251,900.00	100.00%
Average Ratio (%), Assessed to True Value		77.66%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$1,338,151,686.84		Non-Exempt Properties			16.77%
Total # of property tax appeals filed in 2024	County Tax Board	10.00					
	State Tax Court	4.00					
Number of 2024 County Tax Board decisions appealed to Tax Court		2.00					
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2024		\$3,696.10					

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 2024 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

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

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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	75,452.00	\$53,558.00		\$1,270.00	\$16,526.00	\$4,098.00
Supervisory Staff (Department Heads & Managers)	7.00	2.00	1,295,932.00	\$866,272.00		\$167,154.00	\$191,975.00	\$70,531.00
Police Officers (Including Superior Officers)	20.00	1.00	4,027,950.00	\$2,228,148.00	\$265,306.00	\$776,315.00	\$567,431.00	\$190,750.00
Fire Fighters (Including Superior Officers)		4.00	18,952.00	\$17,605.00				\$1,347.00
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	23.00	32.00	4,270,941.00	\$2,066,165.00	\$190,565.00	\$239,767.00	\$805,339.00	\$969,105.00
Totals	50.00	46.00	9,689,227.00	\$5,231,748.00	\$455,871.00	\$1,184,506.00	\$1,581,271.00	\$1,235,831.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	8.00	\$10,685.06	\$85,480.48			\$0.00
Parent & Child	2.00	\$4,977.10	\$9,954.20			\$0.00
Employee & Spouse (or Partner)	5.00	\$13,064.94	\$65,324.70			\$0.00
Family	20.00	\$77,666.75	\$1,553,335.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$292,734.08)			
Subtotal	35.00		\$1,421,360.30	0.00		\$0.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$17,189.04	\$17,189.04			\$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 -)			(\$664.00)			
Subtotal	1.00		\$16,525.04	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
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	36.00		\$1,437,885.34	0.00		\$0.00

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)?

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

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
ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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
TOTALS (ALL PAGES)	569.00	\$237,139.50	25.00	\$10,419.13	-	\$0.00	-	\$0.00	-	\$0.00			
Total Funds Reserved as of end of 2024:													
Total Funds Appropriated in 2025:													

Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:

Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:

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

	Gross Debt	Net Deductions	Net Debt	Current Year Budget	2026 Budget	2027 Budget	All Additional Future Years' Budgets
Local School Debt	\$3,285,000.00	\$3,285,000.00	\$0.00				
Regional School Debt			\$0.00				
<u>Utility Fund Debt</u>			\$0.00				
			\$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			\$0.00				
Total (Current Year)	\$3,285,000.00	\$3,285,000.00	\$0.00				
Population (2020 census)	10,248						
Per Capita Gross Debt	\$320.55						
Per Capita Net Debt	\$0.00						
3 Year Average Property Valuation		<u>\$1,229,549,664.00</u>					
Net Debt as % of 3 Year Average Property Valuation		<u>0.00%</u>					
				<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>
				Rating			
				Year of Last Rating			
				Mark "X" if Municipality has no bond rating			

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)
