



# State of New Jersey Local Government Services

Year: 2018 **Municipal User Friendly Budget**

MUNICIPALITY: 2108 Hackettstown Town - County of Warren

Municode: 2108

Adopted

Filename: 2108\_fba\_2018.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	12/31/2020	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	12/31/2020	lkunz@hackettstown.net
James		Lambo	12/31/2018	jlambo@hackettstown.net
Scott		Sheldon	12/31/2018	ssheldon@hackettstown.net
Eric		Tynan	12/31/2020	etynan@hackettstown.net


## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2018 Budget								
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy						
Municipal Purpose Tax	0.617	\$6,361,632.00	20.82%	\$1,704.53	Municipal Purpose Tax	ACTUAL	\$6,366,498.00						
Municipal Library	0.032	\$336,851.00	1.10%	\$88.40	Municipal Library	ACTUAL	\$336,650.00						
Municipal Open Space			0.00%	\$0.00	Municipal Open Space								
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)								
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)								
Local School District	1.646	\$16,968,616.00	55.52%	\$4,547.26	Local School District	ESTIMATED	\$17,524,854.90						
Regional School District			0.00%	\$0.00	Regional School District								
County Purposes	0.631	\$6,501,200.08	21.27%	\$1,743.21	County Purposes	ESTIMATED	\$7,248,351.32						
County Library			0.00%	\$0.00	County Library								
County Board of Health			0.00%	\$0.00	County Board of Health								
County Open Space	0.039	\$392,461.05	1.28%	\$107.74	County Open Space								
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)								
Total (Calendar Year 2017 Budget)					2.965		\$30,560,760.13	100.00%	\$8,191.14	Total ESTIMATED amount to be raised by taxes	\$31,476,354.22		
Total Taxable Valuation as of October 1, 2017					\$1,024,595,740.00						Revenue Anticipated, Excluding Tax Levy	3,793,823.59	
(To be used to calculate the current year tax rate)											Budget Appropriations, before Reserve for Uncollected Taxes	9,169,966.59	
Current Year Average Residential Assessment					\$276,261.20						Total Non-Municipal Tax Levy	\$24,773,206.22	
Prior Year to Current Year Comparison												Amount to be Raised by Taxes - Before RUT	\$30,149,349.22
Comparison - Municipal Purposes Tax Rate												Reserve for Uncollected Taxes (RUT)	\$1,325,073.18
Prior Year					Current Year					% Change (+/-)		Total Amount to be Raised by Taxes	\$31,474,422.40
0.617					0.621					0.71%			
Comparison - Municipal Purposes Tax Levy												% of Tax Collections used to Calculate RUT	95.79%
Prior Year					Current Year					% Change (+/-)		\$ Change (+/-)	
\$6,361,632.00					\$6,366,498.00					0.08%		\$4,866.00	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)												If % used exceeds the actual collection % then reference the statutory exception used	
Prior Year					Current Year					% Change (+/-)		\$ Change (+/-)	
\$1,704.53					\$1,716.69					0.71%		\$12.16	
												Tax Collections - ACTUAL as of Prior Year	
												Total Tax Revenue, Collections CY 2017	30,186,202.62
												Total Tax Levy, CY 2017	30,613,080.75
												% of Taxes Collected, CY 2017	98.61%
												Delinquent Taxes - December 31, 2017	\$426,878.13
Sheet UFB-1													

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	2.22%	\$42,400.00	\$1,912,600.00	\$1,955,000.00	\$1,955,000.00							
08	Local Revenue	-28.15%	(\$120,261.24)	\$427,261.24	\$307,000.00	\$307,000.00							
09	State Aid (without offsetting appropriation)	0.19%	\$1,712.48	\$883,580.52	\$885,293.00	\$885,293.00							
08	Uniform Construction Code Fees	-55.24%	(\$123,432.00)	\$223,432.00	\$100,000.00	\$100,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	-30.66%	(\$22,780.76)	\$74,311.35	\$51,530.59	\$51,530.59							
08	Other Special Items	-55.71%	(\$188,657.69)	\$338,657.69	\$150,000.00	\$150,000.00							
15	Receipts from Delinquent Taxes	-9.14%	(\$34,695.12)	\$379,695.12	\$345,000.00	\$345,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-12.69%	(\$925,184.21)	\$7,291,682.21	\$6,366,498.00	\$6,366,498.00							
07	Minimum Library Tax	-0.06%	(\$201.00)	\$336,851.00	\$336,650.00	\$336,650.00							
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	-11.55%	(\$1,371,099.54)	\$11,868,071.13	\$10,496,971.59	\$10,496,971.59	\$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		% 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
		Full-Time	Part-Time													
20	General Government	5.00	9.00	5.12%	\$40,668.00	\$793,697.00	\$834,365.00	\$834,365.00								
21	Land-Use Administration		1.00	-56.54%	(\$41,783.00)	\$73,898.00	\$32,115.00	\$32,115.00								
22	Uniform Construction Code	1.00	7.00	3.41%	\$8,592.00	\$252,165.00	\$260,757.00	\$260,757.00								
23	Insurance			-0.07%	(\$847.00)	\$1,166,887.00	\$1,166,040.00	\$1,166,040.00								
25	Public Safety	19.00	19.00	3.47%	\$85,491.81	\$2,462,584.00	\$2,548,075.81	\$2,534,778.00	\$13,297.81							
26	Public Works	8.00	1.00	5.00%	\$47,056.78	\$941,930.00	\$988,986.78	\$959,535.00	\$29,451.78							
27	Health and Human Services		1.00	36.52%	\$25,330.00	\$69,365.00	\$94,695.00	\$83,280.00	\$11,415.00							
28	Parks and Recreation	4.00	1.00	3.24%	\$9,944.00	\$306,456.00	\$316,400.00	\$316,400.00								
29	Education (including Library)	3.00	9.00	2.25%	\$7,581.00	\$336,851.00	\$344,432.00	\$344,432.00								
30	Unclassified			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
31	Utilities and Bulk Purchases			0.00%	\$3.00	\$342,272.00	\$342,275.00	\$342,275.00								
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			3.00%	\$28,978.00	\$964,688.00	\$993,666.00	\$993,666.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	2.00	2.89%	\$4,816.00	\$166,709.00	\$171,525.00	\$171,525.00								
44	Capital			91.31%	\$494,000.00	\$541,000.00	\$1,035,000.00	\$1,035,000.00								
45	Debt			-95.22%	(\$699,362.00)	\$734,496.00	\$35,134.00	\$35,134.00								
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-1.04%	(\$13,995.00)	\$1,341,000.00	\$1,327,005.00	\$1,327,005.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		42.00	50.00	-0.03%	(\$3,526.41)	\$10,500,498.00	\$10,496,971.59	\$10,442,807.00	\$54,164.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

[illegible]

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	49	\$12,455,300.00	1.22%
2 Residential	2,375	\$656,120,160.00	64.04%
3A/3B Farm			0.00%
4A Commercial	262	\$192,709,900.00	18.81%
4B Industrial	33	\$92,750,280.00	9.05%
4C Apartments	31	\$70,560,100.00	6.89%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,750	\$1,024,595,740.00	100.00%

Average Ratio (%), Assessed to True Value	102.09%
Equalized Valuation, Taxable Properties	\$1,003,620,080.32

Total # of property tax appeals filed in 2017	County Tax Board	53.00
	State Tax Court	
Number of 2017 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2017	\$325,802.63
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	10	\$24,917,400.00	16.00%
15B Other Schools	6	\$42,703,200.00	27.42%
15C Public Property	52	\$17,597,900.00	11.30%
15D Church and Charities	25	\$45,186,400.00	29.01%
15E Cemeteries & Graveyards	1	\$195,000.00	0.13%
15F Other Exempt	30	\$25,142,300.00	16.14%

Total	124	\$155,742,200.00	100.00%
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Percentage of Exempt vs. Non-Exempt Properties	15.20%
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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 2017 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-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	45,190.81	\$32,095.00		\$546.48	\$10,205.88	\$2,343.45
Supervisory Staff (Department Heads & Managers)	6.00	2.00	824,335.28	\$593,944.00		\$79,097.51	\$99,245.57	\$52,048.20
Police Officers (Including Superior Officers)	18.00		3,131,687.41	\$1,834,581.57	\$206,793.36	\$506,399.20	\$339,535.95	\$244,377.33
Fire Fighters (Including Superior Officers)		4.00	15,278.95	\$14,180.00				\$1,098.95
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	18.00	37.00	1,934,535.83	\$1,343,793.43	\$75,899.64	\$148,414.39	\$303,436.86	\$62,991.51
Totals	42.00	50.00	5,951,028.28	\$3,818,594.00	\$282,693.00	\$734,457.58	\$752,424.26	\$362,859.44

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	7.00	\$11,088.87	\$77,622.09	10.00	\$10,886.88	\$108,868.80
Parent & Child	3.00	\$17,974.04	\$53,922.12	3.00	\$17,974.08	\$53,922.24
Employee & Spouse (or Partner)	8.00	\$20,128.17	\$161,025.36	6.00	\$21,717.48	\$130,304.88
Family	22.00	\$30,048.17	\$661,059.74	22.00	\$29,380.20	\$646,364.40
Employee Cost Sharing Contribution (enter as negative - )			(\$211,410.93)			(\$193,718.12)
Subtotal	40.00		\$742,218.38	41.00		\$745,742.20
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$10,686.84	\$10,686.84	1	\$10,686.84	\$10,686.84
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 - )			(\$480.96)			(\$481.44)
Subtotal	1.00		\$10,205.88	1.00		\$10,205.40
<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
GRAND TOTAL	41.00		\$752,424.26	42.00		\$755,947.60

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
YES

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

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

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

[illegible]

### UFB-9 Accumulated Absence Liability

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

Gross Debt      Deductions      Net Debt			Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt			\$1,515,000.00	\$1,515,000.00	\$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					\$0.00	
Bonds Outstanding					\$0.00	
Loans and Other Debt			\$190,156.91	\$1.74	\$190,155.17	
Total (Current Year)			\$1,705,156.91	\$1,515,001.74	\$190,155.17	
Population (2010 census)			9,724			
Per Capita Gross Debt			\$175.36			
Per Capita Net Debt			\$19.56			
3 Yr. Average Property Valuation			\$994,086,186.00			
Net Debt as % of 3 Year Avg Property Valuation			0.02%			
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal			\$31,487.01			
Loans & Other Debt - Interest			\$3,646.48			
Total			\$35,133.49	\$0.00	\$0.00	\$0.00
Total Principal			\$31,487.01	\$0.00	\$0.00	\$0.00
Total Interest			\$3,646.48	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			0.33%			
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		
Sheet UFB-10						

**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)
