



State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 2108 Hackettstown Town - County of Warren Adopted

Municode: 2108 Filename: 2108_fba_2019.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
Robert		Hinrichs	12/31/2021	rhinrichs@hackettstown.net
Leonard		Kunz	12/31/2020	lkunz@hackettstown.net
Scott		Sheldon	12/31/2021	ssheldon@hackettstown.net
Eric		Tynan	12/31/2020	etynan@hackettstown.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 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	0.621	\$6,366,498.00	20.55%	\$1,715.05
Municipal Library	0.032	\$336,650.00	1.09%	\$88.38
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	1.704	\$17,455,197.00	56.34%	\$4,706.02
Regional School District			0.00%	\$0.00
County Purposes	0.637	\$6,521,334.82	21.05%	\$1,759.23
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.030	\$303,109.75	0.98%	\$82.85
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	3.024	\$30,982,789.57	100.00%	\$8,351.53

Total Taxable Valuation as of October 1, 2018 \$1,027,583,060.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$276,175.18

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.621	0.634	2.09%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,366,498.00	\$6,515,594.00	2.34%	\$149,096.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,715.05	\$1,750.95	2.09%	\$35.90

Sheet UFB-1

Current Year 2019 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$6,515,594.00
Municipal Library	ESTIMATED	\$330,142.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$18,327,957.00
Regional School District		
County Purposes	ESTIMATED	\$7,165,667.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$32,339,360.00
Revenue Anticipated, Excluding Tax Levy		3,832,337.61
Budget Appropriations, before Reserve for Uncollected Taxes		9,375,977.61
Total Non-Municipal Tax Levy		\$25,493,624.00
Amount to be Raised by Taxes - Before RUT		\$31,037,264.00
Reserve for Uncollected Taxes (RUT)		\$1,299,956.25
Total Amount to be Raised by Taxes		\$32,337,220.25
% of Tax Collections used to Calculate RUT		<u>95.98%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2018		30,518,439.26
Total Tax Levy, CY 2018		31,007,345.37
% of Taxes Collected, CY 2018		<u>98.42%</u>
Delinquent Taxes - December 31, 2018		<u>\$411,738.10</u>

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	4.57%	\$89,400.00	\$1,955,000.00	\$2,044,400.00	\$2,044,400.00							
08	Local Revenue	-30.59%	(\$170,203.44)	\$556,418.44	\$386,215.00	\$386,215.00							
09	State Aid (without offsetting appropriation)	0.19%	\$1,686.76	\$885,606.24	\$887,293.00	\$887,293.00							
08	Uniform Construction Code Fees	-42.80%	(\$76,314.00)	\$178,314.00	\$102,000.00	\$102,000.00							
	<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	-25.80%	(\$14,750.98)	\$57,180.59	\$42,429.61	\$42,429.61							
08	Other Special Items	-100.00%	(\$164,635.05)	\$164,635.05	\$0.00								
15	Receipts from Delinquent Taxes	19.69%	\$60,861.68	\$309,138.32	\$370,000.00	\$370,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-9.81%	(\$708,351.22)	\$7,223,945.22	\$6,515,594.00	\$6,515,594.00							
07	Minimum Library Tax	-1.93%	(\$6,508.00)	\$336,650.00	\$330,142.00	\$330,142.00							
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	-8.48%	(\$988,814.25)	\$11,666,887.86	\$10,678,073.61	\$10,678,073.61	\$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	9.00	-0.88%	(\$7,350.00)	\$834,365.00	\$827,015.00	\$827,015.00								
21 Land-Use Administration		1.00	2.16%	\$695.00	\$32,115.00	\$32,810.00	\$32,810.00								
22 Uniform Construction Code	1.00	7.00	2.88%	\$7,508.00	\$260,757.00	\$268,265.00	\$268,265.00								
23 Insurance			5.37%	\$62,670.00	\$1,166,040.00	\$1,228,710.00	\$1,228,710.00								
25 Public Safety	20.00	20.00	5.27%	\$133,512.13	\$2,534,778.00	\$2,668,290.13	\$2,660,796.00	\$7,494.13							
26 Public Works	8.00	2.00	3.91%	\$37,562.48	\$959,535.00	\$997,097.48	\$970,245.00	\$26,852.48							
27 Health and Human Services		1.00	27.66%	\$23,033.00	\$83,280.00	\$106,313.00	\$95,820.00	\$10,493.00							
28 Parks and Recreation	4.00		4.15%	\$13,145.00	\$316,400.00	\$329,545.00	\$329,545.00								
29 Education (including Library)	3.00	9.00	-4.15%	(\$14,290.00)	\$344,432.00	\$330,142.00	\$330,142.00								
30 Unclassified			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
31 Utilities and Bulk Purchases			1.46%	\$5,000.00	\$342,275.00	\$347,275.00	\$347,275.00								
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			10.95%	\$108,825.00	\$993,666.00	\$1,102,491.00	\$1,102,491.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			#DIV/0!	\$0.00		\$0.00									
43 Court and Public Defender	2.00	4.00	-5.91%	(\$10,135.00)	\$171,525.00	\$161,390.00	\$161,390.00								
44 Capital			-9.66%	(\$100,000.00)	\$1,035,000.00	\$935,000.00	\$935,000.00								
45 Debt			0.00%	\$0.00	\$35,134.00	\$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			-1.88%	(\$24,909.00)	\$1,327,005.00	\$1,302,096.00	\$1,302,096.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	43.00	53.00	2.25%	\$235,266.61	\$10,442,807.00	\$10,678,073.61	\$10,633,234.00	\$44,839.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties	
	# of Parcels	Assessed Value	% of Total		# of Parcels
1 Vacant Land	50	\$14,163,200.00	1.38%	15A Public Schools	10
2 Residential	2,371	\$654,811,360.00	63.72%	15B Other Schools	6
3A/3B Farm			0.00%	15C Public Property	52
4A Commercial	263	\$194,327,900.00	18.91%	15D Church and Charities	26
4B Industrial	34	\$93,693,500.00	9.12%	15E Cemeteries & Graveyards	1
4C Apartments	31	\$70,587,100.00	6.87%	15F Other Exempt	32
5A/5B Railroad			0.00%		
6A/6B Business Personal Property			0.00%		
Total	2,749	\$1,027,583,060.00	100.00%	Total	127
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties	
				15.56%	
Equalized Valuation, Taxable Properties					
Total # of property tax appeals filed in 2018		County Tax Board	13.00		
		State Tax Court	35.00		
Number of 2018 County Tax Board decisions appealed to Tax Court			6.00		
Number of pending property tax appeals in State Tax Court			27.00		
Amount paid out by municipality for tax appeals in 2018			\$1,581,674.92		

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 2018 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

DATA

Properties (October 1, 2018 Value)	
Assessed Value	% of Total
\$26,824,400.00	16.78%
\$43,248,200.00	27.06%
\$17,675,900.00	11.06%
\$46,150,600.00	28.87%
\$195,000.00	0.12%
\$25,749,900.00	16.11%
\$159,844,000.00	100.00%

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	46,771.60	\$33,060.00		\$615.20	\$10,526.40	\$2,570.00
Supervisory Staff (Department Heads & Managers)	6.00	2.00	864,887.58	\$603,776.00		\$80,959.79	\$126,262.79	\$53,889.00
Police Officers (Including Superior Officers)	19.00	1.00	3,262,233.00	\$1,928,912.00	\$224,433.00	\$570,366.00	\$351,527.00	\$186,995.00
Fire Fighters (Including Superior Officers)		4.00	15,808.00	\$14,603.00				\$1,205.00
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	18.00	39.00	2,218,490.00	\$1,512,800.00	\$100,900.00	\$177,030.00	\$297,674.00	\$130,086.00
Totals	43.00	53.00	6,408,190.18	\$4,093,151.00	\$325,333.00	\$828,970.99	\$785,990.19	\$374,745.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	8.00	\$11,109.04	\$88,872.32	7.00	\$11,088.87	\$77,622.09
Parent & Child	3.00	\$18,341.96	\$55,025.88	3.00	\$17,974.04	\$53,922.12
Employee & Spouse (or Partner)	8.00	\$19,845.99	\$158,767.92	8.00	\$20,128.17	\$161,025.36
Family	22.00	\$30,859.67	\$678,912.74	22.00	\$30,048.17	\$661,059.74
Employee Cost Sharing Contribution (enter as negative -)			(\$213,586.61)			(\$211,410.93)
Subtotal	41.00		\$767,992.25	40.00		\$742,218.38
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$11,007.36	\$11,007.36	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)			(\$480.96)
Subtotal	1.00		\$10,526.40	1.00		\$10,205.88
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	42.00		\$778,518.65	41.00		\$752,424.26

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

[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	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt	\$1,225,000.00	\$1,225,000.00	\$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			
0			\$0.00			
Municipal Purposes						
Debt Authorized			\$0.00			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt	\$158,669.90		\$158,669.90			
Total (Current Year)	\$1,383,669.90	\$1,225,000.00	\$158,669.90			
Population (2010 census)	9,724					
Per Capita Gross Debt	\$142.29					
Per Capita Net Debt	\$16.32					
3 Yr. Average Property Valuation	\$991,987,953.67					
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	\$32,119.91					
Loans & Other Debt - Interest	\$3,013.59					
Total	\$35,133.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Principal	\$32,119.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Interest	\$3,013.59	\$0.00	\$0.00	\$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					

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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