



State of New Jersey Local Government Services

Year: **2021** Municipal User Friendly Budget

MUNICIPALITY: 2108 Hackettstown Town - County of Warren

Introduced

Municode: 2108

Filename: 2108_fbi_2021.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
Gerald		DiMaio	12/31/2023	mayor@hackettstown.net

Chief Administrative Officer

William		Kuster		kuster@hackettstown.net
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Chief Financial Officer

Danette		Dyer		cfo@hackettstown.net
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Municipal Clerk

William		Kuster		kuster@hackettstown.net
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Registered Municipal Accountant

John		Mooney		jmooney@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jody		Becker	12/31/2021	jbecker@hackettstown.net
Matthew		Engelau	12/31/2022	mengalau@hackettstown.net
James		Lambo	12/31/2022	jlambo@hackettstown.net
Leonard		Kunz	12/31/2023	lkunz@hackettstown.net
Scott		Sheldon	12/31/2021	ssheldon@hackettstown.net
Eric		Tynan	12/31/2023	etynan@hackettstown.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.646	\$6,625,857.78	20.66%	\$1,788.20	Municipal Purpose Tax	ESTIMATED	\$6,744,418.00
Municipal Library	0.033	\$342,801.62	1.07%	\$91.35	Municipal Library	ESTIMATED	\$349,154.52
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	1.791	\$18,360,950.00	57.25%	\$4,957.68	Local School District	ESTIMATED	\$18,750,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.633	\$6,481,049.15	20.21%	\$1,752.21	County Purposes	ESTIMATED	\$6,611,662.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.026	\$258,174.19	0.81%	\$71.97	County Open Space	ESTIMATED	\$263,338.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2020					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					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 2020		
					Total Tax Levy, CY 2020		
					% of Taxes Collected, CY 2020		
					Delinquent Taxes - December 31, 2020		

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	15.79%	\$300,000.00	\$1,900,000.00	\$2,200,000.00	\$2,200,000.00							
08	Local Revenue	-27.10%	(\$91,435.28)	\$337,435.28	\$246,000.00	\$246,000.00							
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$782,293.01	\$782,293.00	\$782,293.00							
08	Uniform Construction Code Fees	-82.36%	(\$476,331.00)	\$578,331.00	\$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	79.67%	\$77,280.34	\$96,999.27	\$174,279.61	\$174,279.61							
08	Other Special Items	-0.45%	(\$487.10)	\$107,487.10	\$107,000.00	\$107,000.00							
15	Receipts from Delinquent Taxes	-31.11%	(\$158,036.64)	\$508,036.64	\$350,000.00	\$350,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-9.96%	(\$745,643.02)	\$7,490,061.02	\$6,744,418.00	\$6,744,418.00							
07	Minimum Library Tax	2.15%	\$7,352.90	\$341,801.62	\$349,154.52	\$349,154.52							
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	-8.95%	(\$1,087,299.81)	\$12,142,444.94	\$11,055,145.13	\$11,055,145.13	\$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			2.54%	\$21,408.90	\$843,195.00	\$864,603.90	\$864,603.90								
21	Land-Use Administration			2.05%	\$686.00	\$33,475.00	\$34,161.00	\$34,161.00								
22	Uniform Construction Code			4.27%	\$11,815.00	\$276,500.00	\$288,315.00	\$288,315.00								
23	Insurance			1.12%	\$13,127.00	\$1,171,855.00	\$1,184,982.00	\$1,184,982.00								
25	Public Safety			4.25%	\$119,170.11	\$2,800,945.00	\$2,920,115.11	\$2,916,033.00	\$4,082.11							
26	Public Works			19.00%	\$185,899.50	\$978,180.00	\$1,164,079.50	\$996,355.00	\$167,724.50							
27	Health and Human Services			-22.32%	(\$19,439.00)	\$87,085.00	\$67,646.00	\$64,555.00	\$3,091.00							
28	Parks and Recreation			2.53%	\$8,655.00	\$341,910.00	\$350,565.00	\$350,565.00								
29	Education (including Library)			1.85%	\$6,355.00	\$342,800.00	\$349,155.00	\$349,155.00								
30	Unclassified			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$350,275.00	\$350,275.00	\$350,275.00								
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			5.71%	\$64,206.00	\$1,124,346.00	\$1,188,552.00	\$1,188,552.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			6.28%	\$10,385.00	\$165,390.00	\$175,775.00	\$175,775.00								
44	Capital			-18.72%	(\$175,000.00)	\$935,000.00	\$760,000.00	\$760,000.00								
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			0.31%	\$4,046.22	\$1,311,240.40	\$1,315,286.62	\$1,315,286.62								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	2.33%	\$251,314.73	\$10,803,830.40	\$11,055,145.13	\$10,880,247.52	\$174,897.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring appropriation reductions</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>				Line Item. <div>Put "X" in cell to the left that corresponds to the type of imbalance.</div>	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	49	\$13,625,000.00	1.33%	15A	Public Schools	10	\$26,824,400.00	16.88%
2	Residential	2,371	\$656,318,300.00	64.06%	15B	Other Schools	3	\$42,018,000.00	26.44%
3A/3B	Farm	0	\$0.00	0.00%	15C	Public Property	52	\$17,675,900.00	11.12%
4A	Commercial	0	\$0.00	0.00%	15D	Church and Charities	26	\$46,150,600.00	29.04%
4B	Industrial	261	\$194,246,400.00	18.96%	15E	Cemeteries & Graveyards	1	\$195,000.00	0.12%
4C	Apartments	33	\$89,813,000.00	8.77%	15F	Other Exempt	33	\$26,030,900.00	16.38%
5A/5B	Railroad	31	\$70,587,100.00	6.89%					
6A/6B	Business Personal Property	1	\$100.00	0.00%					
Total		2,746	\$1,024,589,900.00	100.00%	Total		125	\$158,894,800.00	100.00%
Average Ratio (%), Assessed to True Value			97.87%						
Equalized Valuation, Taxable Properties			\$1,046,888,627.77						
Total # of property tax appeals filed in 2020			County Tax Board	27.00					
			State Tax Court	7.00					
Number of 2020 County Tax Board decisions appealed to Tax Court			10.00						
Number of pending property tax appeals in State Tax Court			15 properties (54 dockets)						
Amount paid out by municipality for tax appeals in 2020			\$22,100.13						

Percentage of Exempt vs. Non-Exempt Properties				15.51%
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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	48,802.22	\$35,080.00		\$699.00	\$10,495.20	\$2,528.02
Supervisory Staff (Department Heads & Managers)	6.00	2.00	926,126.25	\$664,185.00		\$100,358.36	\$103,573.43	\$58,009.46
Police Officers (Including Superior Officers)	19.00	1.00	3,668,163.36	\$2,111,732.00	\$333,193.00	\$685,671.70	\$325,452.23	\$212,114.43
Fire Fighters (Including Superior Officers)		4.00	16,685.75	\$15,500.00				\$1,185.75
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	18.00	38.00	2,328,589.83	\$1,497,435.00	\$149,275.00	\$210,283.93	\$331,485.65	\$140,110.25
Totals	43.00	52.00	6,988,367.41	\$4,323,932.00	\$482,468.00	\$997,012.99	\$771,006.51	\$413,947.91

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

y

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	9.00	\$10,077.00	\$90,693.00	8.00	\$11,282.99	\$90,263.92
Parent & Child	2.00	\$19,364.64	\$38,729.28	2.00	\$24,666.12	\$49,332.24
Employee & Spouse (or Partner)	8.00	\$20,295.60	\$162,364.80	8.00	\$19,111.50	\$152,892.00
Family	23.00	\$29,128.13	\$669,946.99	23.00	\$28,533.99	\$656,281.77
Employee Cost Sharing Contribution (enter as negative -)			(\$214,241.93)			(\$222,936.20)
Subtotal	42.00		\$747,492.14	41.00		\$725,833.73
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$10,732.32	\$10,732.32	1	\$10,537.44	\$10,537.44
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 -)			(\$474.24)			(\$495.36)
Subtotal	1.00		\$10,258.08	1.00		\$10,042.08
<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	43.00		\$757,750.22	42.00		\$735,875.81

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

**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				Current Year Budget		2022 Budget		2023 Budget		All Additional Future Years' Budgets	
Deductions				Debt							
Local School Debt	\$4,621,000.00	\$4,621,000.00	\$0.00	Utility Fund - Principal							
Regional School Debt			\$0.00	Utility Fund - Interest							
				Bond Anticipation Notes - Principal							
Utility Fund Debt				Bond Anticipation Notes - Interest							
Arts and Culture			\$0.00	Bonds - Principal							
0			\$0.00	Bonds - Interest							
0			\$0.00	Loans & Other Debt - Principal	\$33,424.11						
0			\$0.00	Loans & Other Debt - Interest	\$1,709.39						
0			\$0.00								
0			\$0.00	Total	\$35,133.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>											
Debt Authorized			\$0.00	Total Principal	\$33,424.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	Total Interest	\$1,709.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	0.32%						
Loans and Other Debt	\$93,782.73		\$93,782.73								
				Description		Debt Not Listed Above					
Total (Current Year)	\$4,714,782.73	\$4,621,000.00	\$93,782.73	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 - 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)
