



State of New Jersey  
Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 2108 Hackettstown Town - County of Warren

Introduced

Municode: 2108

Filename: 2108\_fbi\_2022.xlsm

Website: www.hackettstown.net

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	12/31/2023	mayor@hackettstown.net

Chief Administrative Officer

William		Kuster		kuster@hackettstown.net
---------	--	--------	--	-------------------------

Chief Financial Officer

Danette		Dyer		cfo@hackettstown.net
---------	--	------	--	----------------------

Municipal Clerk

William		Kuster		kuster@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	12/31/2022	mengelau@hackettstown.net
Leonard		Kunz	12/31/2023	lkunz@hackettstown.net
Lambo		James	12/31/2022	jlambo@hackettstown.net
Scott		Sheldon	12/31/2024	ssheldon@hackettstown.net
Eric		Tynan	12/31/2023	etynan@hackettstown.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.658	\$6,744,418.00	20.60%	\$757.44	Municipal Purpose Tax	ESTIMATED	\$6,909,643.00
Municipal Library	0.034	\$349,154.52	1.07%	\$39.14	Municipal Library	ESTIMATED	\$356,502.74
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	1.836	\$18,817,631.00	57.47%	\$2,113.46	Local School District	ESTIMATED	\$19,195,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.647	\$6,625,445.97	20.23%	\$744.77	County Purposes	ESTIMATED	\$6,761,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.021	\$207,470.18	0.63%	\$24.17	County Open Space	ESTIMATED	\$214,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	3.196	\$32,744,119.67	100.00%	\$3,678.98	Total ESTIMATED amount to be raised by taxes		\$33,436,145.74
Total Taxable Valuation as of October 1, 2021 \$1,024,205,500.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		3,927,750.04
Current Year Average Residential Assessment \$115,112.00					Budget Appropriations, before Reserve for Uncollected Taxes		9,866,480.79
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy		\$26,170,000.00
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT		\$32,108,730.75
Prior Year Current Year % Change (+/-)					Reserve for Uncollected Taxes (RUT)		\$1,327,414.99
0.658 -100.00%					Total Amount to be Raised by Taxes		\$33,436,145.74
Comparison - Municipal Purposes Tax Levy					% of Tax Collections used to Calculate RUT		96.03%
Prior Year Current Year % Change (+/-) \$ Change (+/-)					If % used exceeds the actual collection % then reference the statutory exception used		
\$6,744,418.00 \$6,909,643.00 2.45% \$165,225.00					Tax Collections - ACTUAL as of Prior Year		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Tax Revenue, Collections CY 2021		32,388,353.38
Prior Year Current Year % Change (+/-) \$ Change (+/-)					Total Tax Levy, CY 2021		32,776,928.23
\$757.44 \$0.00 -100.00% (\$757.44)					% of Taxes Collected, CY 2021		98.81%
Sheet UFB-1					Delinquent Taxes - December 31, 2021		\$359,277.37

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	6.06%	\$133,318.00	\$2,200,000.00	\$2,333,318.00	\$2,333,318.00							
08	Local Revenue	-24.69%	(\$63,604.41)	\$257,604.41	\$194,000.00	\$194,000.00							
09	State Aid (without offsetting appropriation)	-4.09%	(\$33,318.00)	\$815,611.00	\$782,293.00	\$782,293.00							
08	Uniform Construction Code Fees	-51.57%	(\$133,094.00)	\$258,094.00	\$125,000.00	\$125,000.00							
	<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	-79.26%	(\$138,140.57)	\$174,279.61	\$36,139.04	\$36,139.04							
08	Other Special Items	-11.97%	(\$14,545.00)	\$121,545.00	\$107,000.00	\$107,000.00							
15	Receipts from Delinquent Taxes	-29.62%	(\$147,293.64)	\$497,293.64	\$350,000.00	\$350,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-14.13%	(\$1,136,963.16)	\$8,046,606.16	\$6,909,643.00	\$6,909,643.00							
07	Minimum Library Tax	2.10%	\$7,348.22	\$349,154.52	\$356,502.74	\$356,502.74							
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	-12.00%	(\$1,526,292.56)	\$12,720,188.34	\$11,193,895.78	\$11,193,895.78	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government			4.39%	\$37,990.10	\$864,603.90	\$902,594.00	\$902,594.00								
21	Land-Use Administration			4.51%	\$1,539.00	\$34,161.00	\$35,700.00	\$35,700.00								
22	Uniform Construction Code			5.91%	\$17,030.00	\$288,315.00	\$305,345.00	\$305,345.00								
23	Insurance			1.75%	\$20,768.00	\$1,184,982.00	\$1,205,750.00	\$1,205,750.00								
25	Public Safety			0.50%	\$14,669.84	\$2,920,115.11	\$2,934,784.95	\$2,931,995.00	\$2,789.95							
26	Public Works			-10.07%	(\$117,241.41)	\$1,164,079.50	\$1,046,838.09	\$1,016,700.00	\$30,138.09							
27	Health and Human Services			40.18%	\$27,182.75	\$67,646.00	\$94,828.75	\$90,815.00	\$4,013.75							
28	Parks and Recreation			3.11%	\$10,891.00	\$350,565.00	\$361,456.00	\$361,456.00								
29	Education (including Library)			2.10%	\$7,348.00	\$349,155.00	\$356,503.00	\$356,503.00								
30	Unclassified			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
31	Utilities and Bulk Purchases			2.35%	\$8,225.00	\$350,275.00	\$358,500.00	\$358,500.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
36	Statutory Expenditures			9.88%	\$117,434.00	\$1,188,552.00	\$1,305,986.00	\$1,305,986.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender			-5.09%	(\$8,955.00)	\$175,775.00	\$166,820.00	\$166,820.00								
44	Capital			0.00%	\$0.00	\$760,000.00	\$760,000.00	\$760,000.00								
45	Debt			-29.20%	(\$10,259.00)	\$35,134.00	\$24,875.00	\$24,875.00								
46	Deferred Charges			#DIV/0!	\$0.00	0	\$0.00	\$0.00								
48	Debt - Type 1 School District			#REF!	#REF!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.92%	\$12,128.37	\$1,315,286.62	\$1,327,414.99	\$1,327,414.99								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		0.00	0.00	1.26%	\$138,750.65	\$11,055,145.13	\$11,193,895.78	\$11,156,953.99	\$36,941.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

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

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	49	\$13,647,600.00	1.33%	15A Public Schools	10	\$26,824,400.00	16.88%
2 Residential	2,368	\$654,979,700.00	63.95%	15B Other Schools	3	\$42,018,000.00	26.45%
3A/3B Farm	0		0.00%	15C Public Property	52	\$17,675,900.00	11.13%
4A Commercial	264	\$195,178,000.00	19.06%	15D Church and Charities	26	\$46,150,600.00	29.05%
4B Industrial	33	\$89,813,000.00	8.77%	15E Cemeteries & Graveyards	1	\$195,000.00	0.12%
4C Apartments	31	\$70,587,100.00	6.89%	15F Other Exempt	33	\$26,009,300.00	16.37%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property	1	\$100.00	0.00%				
Total	2,746	\$1,024,205,500.00	100.00%	Total	125	\$158,873,200.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
				15.51%			
Total # of property tax appeals filed in 2021							
County Tax Board							
22.00							
State Tax Court							
38.00							
Number of 2021 County Tax Board decisions appealed to Tax Court							
9.00							
Number of pending property tax appeals in State Tax Court							
35 properties/71 dockets							
Amount paid out by municipality for tax appeals in 2021							
\$12,167.82							

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of	PILOT		Taxes if Billed in Full
	Parcels	Billing/Revenue	Assessed Value	2021 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

[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	50,278.00	\$36,200.00		\$720.00	\$10,753.00	\$2,605.00
Supervisory Staff (Department Heads & Managers)	6.00	2.00	969,736.00	\$693,010.00		\$110,743.00	\$104,826.00	\$61,157.00
Police Officers (Including Superior Officers)	19.00	1.00	3,670,127.00	\$2,132,460.00	\$299,178.00	\$700,731.00	\$328,828.00	\$208,930.00
Fire Fighters (Including Superior Officers)		4.00	17,224.00	\$16,000.00				\$1,224.00
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	19.00	37.00	2,405,922.00	\$1,557,677.00	\$165,365.00	\$232,718.00	\$300,407.00	\$149,755.00
Totals	44.00	51.00	7,113,287.00	\$4,435,347.00	\$464,543.00	\$1,044,912.00	\$744,814.00	\$423,671.00

Is the Local Government required to comply with N.J.S.A. 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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	9.00	\$10,443.93	\$93,995.37	9.00	\$10,077.00	\$90,693.00
Parent & Child	3.00	\$20,405.84	\$61,217.52	2.00	\$19,364.64	\$38,729.28
Employee & Spouse (or Partner)	7.00	\$20,798.13	\$145,586.91	8.00	\$20,295.60	\$162,364.80
Family	22.00	\$29,656.82	\$652,450.04	23.00	\$29,128.13	\$669,946.99
Employee Cost Sharing Contribution (enter as negative - )			(\$219,161.40)			(\$214,241.93)
Subtotal	41.00		\$734,088.44	42.00		\$747,492.14
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	1	\$11,208.60	\$11,208.60	1	\$10,732.32	\$10,732.32
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 - )			(\$483.00)			(\$474.24)
Subtotal	1.00		\$10,725.60	1.00		\$10,258.08
<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
<b>GRAND TOTAL</b>	42.00		\$744,814.04	43.00		\$757,750.22

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**

**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			Net Debt	Current Year Budget				2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt			\$4,311,000.00	\$4,311,000.00				\$0.00		
Regional School Debt										
Utility Fund Debt										

**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)
