



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 0326_fba_2021.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Christopher		Doyle	12/31/2022	cdoyle@northhanovertwp.com

Chief Administrative Officer

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------

Chief Financial Officer

John	A.	Bruno, Jr.		jbruno@northhanovertwp.com
------	----	------------	--	--

Municipal Clerk

Maryalice		Picariello		clerk@northhanovertwp.com
-----------	--	------------	--	--

Registered Municipal Accountant

Michael		Holt		mholt@hmacpainc.com
---------	--	------	--	--

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Ronald		DeBaecke, Jr.	12/31/2022	rdebaecke@northhanovertwp.com
David	L	Forsyth, Jr.	12/31/2023	dforsyth@northhanovertwp.com
John	S.	Kocubinski	12/31/2021	jkocubinski@northhanovertwp.com
Brendan	J.	O'Donnell	12/31/2021	bodonnell@northhanovertwp.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.353	\$1,538,000.00	15.78%	\$0.00	Municipal Purpose Tax	ACTUAL	\$1,610,000.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		\$0.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space		\$0.00
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture		\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00
Local School District	0.725	\$3,150,765.00	32.33%	\$0.00	Local School District	ESTIMATED	\$3,200,000.00
Regional School District	0.753	\$3,270,299.00	33.56%	\$0.00	Regional School District	ESTIMATED	\$3,500,000.00
County Purposes	0.359	\$1,557,974.69	15.99%	\$0.00	County Purposes	ESTIMATED	\$1,606,393.95
County Library	0.032	\$138,454.23	1.42%	\$0.00	County Library	ESTIMATED	\$141,223.31
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		\$0.00
County Open Space	0.021	\$90,571.31	0.93%	\$0.00	County Open Space	ESTIMATED	\$92,382.74
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		\$0.00
Total (Calendar Year 2020 Budget)	2.243	\$9,746,064.23	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$10,150,000.00
Total Taxable Valuation as of October 1, 2020 <u>\$437,369,451.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$310,274.49</u>					Revenue Anticipated, Excluding Tax Levy <u>2,352,000.00</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>3,733,517.28</u> Total Non-Municipal Tax Levy <u>\$8,540,000.00</u> Amount to be Raised by Taxes - Before RUT <u>\$9,921,517.28</u> Reserve for Uncollected Taxes (RUT) <u>\$228,482.72</u> Total Amount to be Raised by Taxes <u>\$10,150,000.00</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>97.75%</u> If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2020		<u>9,636,199.54</u>
	0.353	0.368	4.28%		Total Tax Levy, CY 2020		<u>9,783,580.89</u>
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2020		<u>98.49%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$1,538,000.00	\$1,610,000.00	4.68%	\$72,000.00			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Delinquent Taxes - December 31, 2020		<u>\$135,908.55</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$0.00	\$1,142.15	#DIV/0!	\$1,142.15			

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	11.54%	\$75,000.00	\$650,000.00	\$725,000.00	\$725,000.00							
08	Local Revenue	-10.43%	(\$74,725.89)	\$716,716.61	\$641,990.72	\$641,990.72							
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$765,714.01	\$765,714.00	\$765,714.00							
08	Uniform Construction Code Fees	-13.56%	(\$7,296.98)	\$53,796.98	\$46,500.00	\$46,500.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-89.37%	(\$275,742.12)	\$308,537.40	\$32,795.28	\$32,795.28							
08	Other Special Items	-100.00%	(\$45,493.21)	\$45,493.21	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	-0.64%	(\$899.44)	\$140,899.44	\$140,000.00	\$140,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.89%	(\$82,845.03)	\$1,692,845.03	\$1,610,000.00	\$1,610,000.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-9.42%	(\$412,002.68)	\$4,374,002.68	\$3,962,000.00	\$3,962,000.00	\$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	3.00	7.00	2.75%	\$10,000.00	\$363,139.00	\$373,139.00	\$373,139.00							
21	Land-Use Administration	1.00		0.00%	\$0.00	\$9,250.00	\$9,250.00	\$9,250.00							
22	Uniform Construction Code		5.00	0.00%	\$0.00	\$88,405.00	\$88,405.00	\$88,405.00							
23	Insurance			-2.29%	(\$10,000.00)	\$437,350.00	\$427,350.00	\$427,350.00							
25	Public Safety	10.00	5.00	-4.42%	(\$40,000.00)	\$905,285.00	\$865,285.00	\$865,285.00							
26	Public Works		2.00	1.56%	\$5,000.00	\$319,756.00	\$324,756.00	\$324,756.00							
27	Health and Human Services			0.00%	\$0.00	\$1,350.00	\$1,350.00	\$1,350.00							
28	Parks and Recreation		1.00	0.00%	\$0.00	\$33,171.00	\$33,171.00	\$33,171.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified			-65.96%	(\$242,592.12)	\$367,782.40	\$125,190.28	\$34,500.00	\$90,690.28						
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$119,600.00	\$119,600.00	\$119,600.00							
32	Landfill / Solid Waste Disposal		2.00	0.00%	\$0.00	\$35,800.00	\$35,800.00	\$35,800.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			25.02%	\$67,909.00	\$271,457.00	\$339,366.00	\$339,366.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00							
43	Court and Public Defender	2.00	1.00	0.00%	\$0.00	\$125,295.00	\$125,295.00	\$125,295.00							
44	Capital			0.00%	\$0.00	\$275,000.00	\$275,000.00	\$275,000.00							
45	Debt			-1.33%	(\$7,000.00)	\$525,000.00	\$518,000.00	\$518,000.00							
46	Deferred Charges			0.00%	\$0.00	\$2,560.00	\$2,560.00	\$2,560.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-15.69%	(\$42,516.88)	\$270,999.60	\$228,482.72	\$228,482.72							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	16.00	23.00	-4.56%	(\$189,200.00)	\$4,151,200.00	\$3,962,000.00	\$3,871,309.72	\$90,690.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
				NONE		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	108	\$7,200,600.00	1.65%
2 Residential	972	\$301,586,800.00	68.95%
3A/3B Farm	284	\$46,069,040.00	10.53%
4A Commercial	73	\$67,307,200.00	15.39%
4B Industrial	1	\$327,800.00	0.07%
4C Apartments	8	\$13,919,400.00	3.18%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$992,556.00	0.23%
Total	1,447	\$437,403,396.00	100.00%

Average Ratio (%), Assessed to True Value	95.91%
Equalized Valuation, Taxable Properties	\$456,056,090.08

Total # of property tax appeals filed in 2020	County Tax Board	
	State Tax Court	
Number of 2020 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		

Amount paid out by municipality for tax appeals in 2020	
---	--

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$25,939,900.00	13.31%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	21	\$153,648,220.00	78.85%
15D Church and Charities	9	\$9,395,900.00	4.82%
15E Cemeteries & Graveyards	1	\$168,800.00	0.09%
15F Other Exempt	17	\$5,714,100.00	2.93%
Total	50	\$194,866,920.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 44.55%

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 2020 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

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00	

**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		5.00	28,044.39	\$25,494.90				\$2,549.49
Supervisory Staff (Department Heads & Managers)	3.00	1.00	271,003.66	\$203,414.75		\$21,131.86	\$26,115.57	\$20,341.48
Police Officers (Including Superior Officers)	10.00	3.00	1,031,130.76	\$669,422.68		\$145,198.10	\$149,567.71	\$66,942.27
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	4.00	13.00	419,286.47	\$294,770.13		\$23,565.57	\$59,022.12	\$41,928.65
Totals	17.00	22.00	1,749,465.27	\$1,193,102.46	\$0.00	\$189,895.53	\$234,705.40	\$131,761.88

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

NO

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	\$10,719.12	\$85,752.96	8.00	\$10,694.34	\$85,554.72
Parent & Child			\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	1.00	\$22,132.00	\$22,132.00	1.00	\$22,131.84	\$22,131.84
Family	5.00	\$34,387.60	\$171,938.00	6.00	\$28,656.28	\$171,937.68
Employee Cost Sharing Contribution (enter as negative -)			(\$46,122.36)			(\$45,218.84)
Subtotal	14.00		\$233,700.60	15.00		\$234,405.40
<u>Elected Officials - 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	1	\$21,438.00	\$21,438.00
Employee Cost Sharing Contribution (enter as negative -)						(\$750.00)
Subtotal	0.00		\$0.00	1.00		\$20,688.00
<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	14.00		\$233,700.60	16.00		\$255,093.40

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)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Totals	0.00	\$0.00			
Total Funds Reserved as of end of 2020					
Total Funds Appropriated in 2021					

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

	Gross		Net	Current Year	2022	2023	All Additional Future
	Debt	Deductions					
Local School Debt	\$0.00	\$0.00	\$0.00				
Regional School Debt	\$7,129,101.30	\$7,129,101.30	\$0.00				
Utility Fund Debt							
Arts and Culture			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized			\$0.00				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$5,800,000.00	\$0.00	\$5,800,000.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$12,929,101.30	\$7,129,101.30	\$5,800,000.00				
Population (2010 census)	7,678						
Per Capita Gross Debt	\$1,683.92						
Per Capita Net Debt	\$755.41						
3 Yr. Average Property Valuation		\$443,604,400.67					
Net Debt as % of 3 Year Avg Property Valuation		1.31%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal	\$250,000.00	\$260,000.00	\$275,000.00	\$5,015,000.00			
Bonds - Interest	\$268,000.00	\$255,200.00	\$242,200.00	\$1,676,050.00			
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total	\$518,000.00	\$515,200.00	\$517,200.00	\$6,691,050.00			
Total Principal	\$250,000.00	\$260,000.00	\$275,000.00	\$5,015,000.00			
Total Interest	\$268,000.00	\$255,200.00	\$242,200.00	\$1,676,050.00			
% of Total Current Year Budget	13.07%						
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	A2						
Year of Last Rating	2010						
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid

USER FRIENDLY BUDGET SECTION - Notes

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