



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0326\_fbi\_2017.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
Louis		DeLorenzo	12/31/2017	ldelorenzo@northhanovertwp.com

**Chief Administrative Officer**

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**Chief Financial Officer**

John	A	Bruno		<a href="mailto:jbruno@northhanovertwp.com">jbruno@northhanovertwp.com</a>
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**Municipal Clerk**

Mary		Picariello		clerk@northhanovertwp.com
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**Registered Municipal Accountant**

Michael		Holt		mholt@hfacpas.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Ronald		DeBaecke	12/31/2019	rdebaecke@northhanovertwp.com
Christopher		Doyle	12/31/2019	cdoyle@northhanovertwp.com
John	S	Kocubinski	12/31/2018	jkocubinski@northhanovertwp.com
Brendan	J	O'Donnell	12/31/2018	bodonnell@northhanovertwp.com

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.324	\$1,381,608.22	15.68%	\$1,022.55	Municipal Purpose Tax	ACTUAL	\$1,386,760.45
Municipal Library			0.00%	\$0.00	Municipal Library		
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	0.649	\$2,759,436.00	31.31%	\$2,048.26	Local School District	ACTUAL	\$3,000,000.00
Regional School District	0.697	\$2,963,284.00	33.62%	\$2,199.75	Regional School District	ACTUAL	\$3,000,000.00
County Purposes	0.332	\$1,410,482.16	16.00%	\$1,047.80	County Purposes	ESTIMATED	\$1,443,750.00
County Library	0.031	\$131,197.08	1.49%	\$97.84	County Library	ESTIMATED	\$134,750.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.040	\$167,924.41	1.91%	\$126.24	County Open Space	ESTIMATED	\$171,500.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2016 Budget)</b>	<b>2.073</b>	<b>\$8,813,931.87</b>	<b>100.00%</b>	<b>\$6,542.43</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$9,136,760.45</b>
Total Taxable Valuation as of October 1, 2016 <u>\$427,026,267.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,008,000.00</u>		
Current Year Average Residential Assessment <u>\$315,602.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>3,120,657.64</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$7,750,000.00</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$8,862,657.64</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$274,102.81</u>		
0.324	0.324	0.00%			Total Amount to be Raised by Taxes <u>\$9,136,760.45</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>97.00%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$1,381,608.22	\$1,386,760.45	0.37%	\$5,152.23				
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2016 <u>8,743,768.75</u>		
\$1,022.55	\$1,022.55	0.00%	\$0.00		Total Tax Levy, CY 2016 <u>8,915,831.21</u>		
					% of Taxes Collected, CY 2016 <u>98.07%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$164,212.01</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	-19.61%	(\$100,000.00)	\$510,000.00	\$410,000.00	\$410,000.00							
08	Local Revenue	-10.87%	(\$44,968.78)	\$413,826.35	\$368,857.57	\$368,857.57							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$765,714.00	\$765,714.00	\$765,714.00							
08	Uniform Construction Code Fees	-82.59%	(\$220,547.00)	\$267,047.00	\$46,500.00	\$46,500.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-27.22%	(\$44,878.31)	\$164,878.31	\$120,000.00	\$120,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	1.68%	\$1,051.15	\$62,598.49	\$63,649.64	\$63,649.64							
08	Other Special Items	-11.93%	(\$11,957.21)	\$100,236.00	\$88,278.79	\$88,278.79							
15	Receipts from Delinquent Taxes	0.70%	\$1,013.33	\$143,986.67	\$145,000.00	\$145,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-8.44%	(\$127,769.20)	\$1,514,529.65	\$1,386,760.45	\$1,386,760.45							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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								
	<b>Total</b>	<b>-13.90%</b>	<b>(\$548,056.02)</b>	<b>\$3,942,816.47</b>	<b>\$3,394,760.45</b>	<b>\$3,394,760.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	3.00	7.00	-10.61%	(\$38,201.00)	\$360,075.00	\$321,874.00	\$321,874.00								
21	Land-Use Administration		1.00	0.00%	\$0.00	\$10,250.00	\$10,250.00	\$10,250.00								
22	Uniform Construction Code		5.00	-6.32%	(\$5,150.00)	\$81,468.00	\$76,318.00	\$76,318.00								
23	Insurance			2.82%	\$13,600.00	\$481,900.00	\$495,500.00	\$495,500.00								
25	Public Safety	9.00	5.00	1.56%	\$13,349.77	\$853,794.67	\$867,144.44	\$867,144.44								
26	Public Works		3.00	-1.55%	(\$5,008.62)	\$322,874.82	\$317,866.20	\$317,866.20								
27	Health and Human Services			0.00%	\$0.00	\$1,400.00	\$1,400.00	\$1,400.00								
28	Parks and Recreation		10.00	-11.26%	(\$5,478.00)	\$48,649.00	\$43,171.00	\$43,171.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			0.00%	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00								
31	Utilities and Bulk Purchases			0.57%	\$600.00	\$104,600.00	\$105,200.00	\$105,200.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$45,800.00	\$45,800.00	\$45,800.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			-13.02%	(\$32,863.00)	\$252,488.00	\$219,625.00	\$219,625.00								
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	2.00	2.00	8.22%	\$16,825.00	\$204,624.00	\$221,449.00	\$221,449.00								
44	Capital			-100.00%	(\$175,000.00)	\$175,000.00	\$0.00	\$0.00								
45	Debt			2.43%	\$8,500.00	\$350,500.00	\$359,000.00	\$359,000.00								
46	Deferred Charges			#DIV/0!	\$29,060.00	\$0.00	\$29,060.00	\$29,060.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			23.60%	\$52,338.41	\$221,764.40	\$274,102.81	\$274,102.81								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>14.00</b>	<b>33.00</b>	<b>-3.62%</b>	<b>(\$127,427.44)</b>	<b>\$3,522,187.89</b>	<b>\$3,394,760.45</b>	<b>\$3,394,760.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	107	\$7,798,300.00	1.83%	15A Public Schools	2	\$25,939,900.00	13.36%	
2 Residential	964	\$295,532,200.00	69.21%	15B Other Schools			0.00%	
3A/3B Farm	291	\$46,732,400.00	10.94%	15C Public Property	25	\$153,779,320.00	79.18%	
4A Commercial	71	\$62,416,450.00	14.62%	15D Church and Charities	11	\$10,093,400.00	5.20%	
4B Industrial	1	\$327,800.00	0.08%	15E Cemeteries & Graveyards	1	\$168,800.00	0.09%	
4C Apartments	8	\$13,273,400.00	3.11%	15F Other Exempt	14	\$4,243,000.00	2.18%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$945,717.00	0.22%					
<b>Total</b>	<b>1,443</b>	<b>\$427,026,267.00</b>	<b>100.00%</b>	<b>Total</b>	<b>53</b>	<b>\$194,224,420.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value				101.46%	Percentage of Exempt vs. Non-Exempt Properties			45.48%
Equalized Valuation, Taxable Properties				\$420,863,296.00				
Total # of property tax appeals filed in 2016				County Tax Board				
				State Tax Court				
Number of 2016 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 2016								

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 Total Tax Rate
G Commercial/Industrial Exemption	None			
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>



**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	57,582.15	\$24,999.95			\$30,082.20	\$2,500.00
Supervisory Staff (Department Heads & Managers)	2.00	1.00	240,558.34	\$167,888.12		\$19,753.97	\$36,127.44	\$16,788.81
Police Officers (Including Superior Officers)	13.00		915,510.47	\$571,844.18	\$65,000.00	\$85,776.63	\$135,705.24	\$57,184.42
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	5.00	10.00	383,806.20	\$244,048.53		\$43,903.62	\$71,449.20	\$24,404.85
<b>Totals</b>	<b>20.00</b>	<b>16.00</b>	<b>1,597,457.16</b>	<b>\$1,008,780.78</b>	<b>\$65,000.00</b>	<b>\$149,434.22</b>	<b>\$273,364.08</b>	<b>\$100,878.08</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	5.00	\$8,892.77	\$44,463.85	5.00	\$11,127.12	\$55,635.60
Parent & Child	1.00	\$21,186.84	\$21,186.84	1.00	\$21,208.08	\$21,208.08
Employee & Spouse (or Partner)	1.00	\$23,672.52	\$23,672.52	1.00	\$23,695.68	\$23,695.68
Family	6.00	\$31,398.30	\$188,389.80	6.00	\$31,429.74	\$188,578.44
Employee Cost Sharing Contribution (enter as negative - )			(\$34,431.12)			(\$27,217.92)
<b>Subtotal</b>	<b>13.00</b>		<b>\$243,281.89</b>	<b>13.00</b>		<b>\$261,899.88</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$31,013.64	\$31,013.64	1	\$31,044.72	\$31,044.72
Employee Cost Sharing Contribution (enter as negative - )			(\$931.44)			(\$931.44)
<b>Subtotal</b>	<b>1.00</b>		<b>\$30,082.20</b>	<b>1.00</b>		<b>\$30,113.28</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>14.00</b>		<b>\$273,364.09</b>	<b>14.00</b>		<b>\$292,013.16</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2018	2019	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal			
Regional School Debt	\$2,254,162.34	\$2,254,162.34	\$0.00	Utility Fund - Interest			
Utility Fund Debt				Bond Anticipation Notes - Principal	\$86,000.00		
0			\$0.00	Bond Anticipation Notes - Interest	\$79,255.00		
0			\$0.00	Bonds - Principal	\$170,000.00	\$175,000.00	\$180,000.00
0			\$0.00	Bonds - Interest	\$22,880.00	\$13,910.00	\$4,680.00
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00				
0			\$0.00	<b>Total</b>	\$358,135.00	\$188,910.00	\$184,680.00
<u>Municipal Purposes</u>							
Debt Authorized			\$0.00	Total Principal	\$256,000.00	\$175,000.00	\$180,000.00
Notes Outstanding	\$3,962,750.00	\$105,000.00	\$3,857,750.00	Total Interest	\$102,135.00	\$13,910.00	\$4,680.00
Bonds Outstanding	\$3,198,820.00		\$3,198,820.00	% of Total Current Year Budget	10.55%		
Loans and Other Debt			\$0.00				
<b>Total (Current Year)</b>	<b>\$9,415,732.34</b>	<b>\$2,359,162.34</b>	<b>\$7,056,570.00</b>	<b>Description</b>	<b>Debt Not Listed Above</b>		
Population (2010 census)	<u>7,685</u>			Total Guarantees - Governmental			
Per Capita Gross Debt	<u>\$1,225.21</u>			Total Guarantees - Other			
Per Capita Net Debt	<u>\$918.23</u>			Total Capital/Equipment Leases			
3 Yr. Average Property Valuation		<u>\$411,373,973.67</u>		Total Other			
Net Debt as % of 3 Year Avg Property Valuation		<u>1.72%</u>		<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>
				Rating	Aa2		
				Year of Last Rating	2010		
				<b>Mark "X" if Municipality has no bond rating</b>			





**USER FRIENDLY BUDGET SECTION - Notes**

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