

State of New Jersey Local Government Services

Year:	2019	Municipal User	Friendly B	udget				
MUNICIPALITY:	0326 North Hanover Tow	nship - County of Burlington		•			Introduced	•
Municode:	0326		Filename:	0326_fbi	_201	9.xlsı	m	
	Website:	www.northhanovertwp.com						
	Phone Number:		609-758-2522					
	Mailing Address:		41 Schoolhouse Ro	ad				
Email the UFB if no	t using Outlook	Municipality:	Jacobstown	State:	NJ	Zip:	08562	
	Mayor	•						
First Name	Middle Name	Last Name	Term Expires	Business E	mail			
Ronald		DeBaecke	12/31/2019	rdebaecke@no	orthhan	overtwp	.com	
	Chief Administr	ative Officer						
N/A								
	Chief Financial	Officer	-					
John	A	Bruno		jbruno@north	hanove	ertwp.co	<u>om</u>	
	Municipal Clerk		-	_				
Mary		Picariello		clerk@northha	novert	wp.com		
	Registered Mun	icipal Accountant	1	_				
Michael		Holt		mholt@hfacpa	s.com			
	Governing Body	y Members						
First Name	Middle Name	Last Name	Term Expires	Business E	mail			
Brendan		O'Donnell	12/31/2021	bodonnell@no	rthhan	overtwp	.com	
Lou		Delorenzo	12/31/2020	ldelorenzo@no	orthhan	overtwp	o.com	
Christopher		Doyle	12/31/2019	cdoyle@northl	hanovei	rtwp.cor	n	
John		Kocubinski	12/31/2021	Jkocubinski@n	orthhai	novertw	p.com	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Proper	ty Tax Levies - ALL	entities levying prope			Current Year 2019 Budg	<u>et</u>	
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.350	\$1,509,000.00	16.49%	\$1,050.00	Municipal Purpose Tax	ESTIMATED	\$1,523,000.00
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	0.702	\$3,028,417.00	33.10%	\$2,106.00	Local School District	ESTIMATED	\$3,100,000.00
Regional School District	0.672	\$2,895,189.00	31.64%	\$2,016.00	Regional School District	ESTIMATED	\$3,000,000.00
County Purposes	0.344	\$1,479,304.00	16.17%	\$1,032.00	County Purposes	ESTIMATED	\$1,511,191.00
County Library	0.031	\$130,511.00	1.43%	\$93.00	County Library	ESTIMATED	\$131,046.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.025	\$107,323.00	1.17%	\$75.00	County Open Space	ESTIMATED	\$107,763.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.124	\$9,149,744.00	100.00%	\$6,372.00	Total ESTIMATED amount to be raised by taxes	3	\$9,373,000.00
Total Taxable Valuation as of	October 1, 2018	\$432,895,183.00			Revenue Anticipated, Excluding Tax Levy		2,211,000.00
(To be used to calculate the current year tax rat	te)		=		Budget Appropriations, before Reserve for Unco	llected Taxes	3,467,634.00
Current Year Average Residential Ass	sessment	\$308,028.00			Total Non-Municipal Tax Levy		\$7,850,000.00
Ç		<u> </u>	=		Amount to be Raised by Taxes - Before RUT		\$9,106,634.00
	Prior Y	Year to Current Year	Comparison		Reserve for Uncollected Taxes (RUT)		\$266,366.00
					Total Amount to be Raised by Taxes		\$9,373,000.00
	Companie	on - Municipal Purpose	os Toy Doto		,		
	Prior Year	Current Year	% Change (+/-)	1	% of Tax Collections used to Calculate RUT		97.16%
	0.350	0.352	0.52%		76 of Tax Conections used to Calculate ROT	-	97.107
	0.550	0.332	0.3270		If % used exceeds the actual collection % then		
	-						
	<u>Compariso</u>	n - Municipal Purposo	es Tax Levy		reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$1,509,000.00	\$1,523,000.00	0.93%	\$14,000.00	Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2018		9,082,818.00
	Comparison - Impac	et on Avg. Residential		icipal Purposes Onl	Total Tax Levy, CY 2018		9,252,213.00
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2018	<u>-</u>	98.17%
	\$1,050.00	\$1,083.70	3.21%	\$33.70		=	
	7 7.2 0.00	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1		Delinquent Taxes - December 31, 2018		\$158,132.00
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				Sheet UFB-1			

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

	% 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
Surplus	41.92%	\$192,000.00	\$458,000.00	\$650,000.00	\$650,000.00							
Local Revenue	-25.91%	(\$119,164.00)	\$459,914.00	\$340,750.00	\$340,750.00							
State Aid (without offsetting appropriation)	0.00%	\$0.00	\$765,714.00	\$765,714.00	\$765,714.00							
Uniform Construction Code Fees	-61.26%	(\$73,536.00)	\$120,036.00	\$46,500.00	\$46,500.00							
Special Revenue Items w/ Prior Written Consent												
Shared Services Agreements	-100.00%	(\$118,822.00)	\$118,822.00	\$0.00								
Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
Public and Private Revenue	-90.88%	(\$449,925.00)	\$495,085.00	\$45,160.00	\$45,160.00							
Other Special Items	119.66%	\$115,964.00	\$96,912.00	\$212,876.00	\$212,876.00							
Receipts from Delinquent Taxes	6.48%	\$9,128.00	\$140,872.00	\$150,000.00	\$150,000.00							
Amount to be raised by taxation												
Local Tax for Municipal Purposes	-10.58%	(\$180,265.00)	\$1,703,265.00	\$1,523,000.00	\$1,523,000.00							
Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
Total	-14.33%	(\$624,620.00)	\$4,358,620.00	\$3,734,000.00	\$3,734,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Local Revenue State Aid (without offsetting appropriation) Uniform Construction Code Fees Special Revenue Items w/ Prior Written Consent Shared Services Agreements Additional Revenue Offset by Appropriations Public and Private Revenue Other Special Items Receipts from Delinquent Taxes Amount to be raised by taxation Local Tax for Municipal Purposes Minimum Library Tax Open Space Levy Tax Addition to Local District School Tax Deficit General Budget	Surplus	Current vs. Prior Year Year Year Year Surplus 41.92% \$192,000.00	Current vs. Prior Year Surplus 41.92% \$192,000.00 \$458,000.00	Surplus	Surplus	Surplus	Surplus	Suplus	Surplus	Current vs. Prior Year Current vs. Prior Year Current vs. Prior Year Current vs. Prior Year Prior Year	Difference Current vs. Prior Year Var vs. Difference Current vs. Prior Year Var vs. Va

Sheet UFB-2

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

USEK	KIENDLY BUDGET SEC		MATIONSS	UMMAKI (AL	L OI EKATING	TUNDS)									
FCOA		Budgeted Positions Full-Time Part-Time		Current v Prior	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	3.00 7.00	-1.03%	(\$3,500.00)	\$341,209.00	\$337,709.00	\$337,709.00								
21	Land-Use Administration	1.00	-24.10%	(\$3,000.00)	\$12,450.00	\$9,450.00	\$9,450.00								
22	Uniform Construction Code	5.00	0.00%	\$0.00	\$86,205.00	\$86,205.00	\$86,205.00								
23	Insurance		8.44%	\$37,450.00	\$443,950.00	\$481,400.00	\$481,400.00								
25	Public Safety	10.00 7.00	-0.63%	(\$5,375.00)	\$853,210.00	\$847,835.00	\$847,835.00								
26	Public Works	2.00	0.00%	\$0.00	\$295,006.00	\$295,006.00	\$295,006.00								
27	Health and Human Services		0.00%	\$0.00	\$1,300.00	\$1,300.00	\$1,300.00								
28	Parks and Recreation	1.00	-19.93%	(\$10,000.00)	\$50,171.00	\$40,171.00	\$40,171.00								
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00									
30	Unclassified		267.35%	\$13,100.00	\$4,900.00	\$18,000.00	\$18,000.00								
31	Utilities and Bulk Purchases		-4.26%	(\$5,100.00)	\$119,700.00	\$114,600.00	\$114,600.00								
32	Landfill / Solid Waste Disposal	1 2.00	0.00%	\$0.00	\$41,000.00	\$41,000.00	\$41,000.00								
35	Contingency		#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures		9.91%	\$23,959.00	\$241,739.00	\$265,698.00	\$265,698.00								
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00 1.00	-31.10%	(\$65,126.00)	\$209,421.00	\$144,295.00	\$144,295.00								
44	Capital		#DIV/0!	\$0.00		\$0.00									
45	Debt		54.63%	\$248,000.00	\$454,000.00	\$702,000.00	\$702,000.00								
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									
50	Reserve for Uncollected Taxes		-4.94%	(\$13,845.00)	\$280,211.00	\$266,366.00	\$266,366.00								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
	Total	16.00 25.00	6.30%	\$216,563.00	\$3,437,032.00	\$3,653,595.00	\$3,653,595.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

_				DOD GET III	
Revenues at Risk	Future V. Techning Appropriation	Str.	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

% of Total
13.37%
0.00%
79.22%
5.00%
0.09%
2.32%

100.00%

	Property Tax Assessn	nents - Taxable Proj	perties (October 1, 2018 Valu	<u>e)</u>	Property Tax Asses	sments - Exempt Proj	perties (October 1, 2018 Va	lue)
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% o
1	Vacant Land	113	\$7,846,100.00	1.82%	15A Public Schools	2	\$25,939,900.00	
2	Residential	967	\$297,862,900.00	68.95%	15B Other Schools			
3A/3E	B Farm	285	\$46,133,793.00	10.68%	15C Public Property	21	\$153,648,220.00	
4A	Commercial	73	\$65,577,150.00	15.18%	15D Church and Charities	10	\$9,688,000.00	
4B	Industrial	1	\$327,800.00	0.08%	15E Cemeteries & Graveyards	1	\$168,800.00	
4C	Apartments	8	\$13,273,400.00	3.07%	15F Other Exempt	15	\$4,498,300.00	
5A/5E	3 Railroad			0.00%				
6A/6E	B Business Personal Property	1	\$970,040.00	0.22%	- 11			
	Total	1,448	\$431,991,183.00	100.00%	Total	49	\$193,943,220.00	
		·						
	Average Ratio (%), Assessed to True V	/alue	100.41%					
	Equalized Valuation, Taxable Propertie	es	\$430,227,251.27		Percentage of Exempt vs.			
	-	-			Non-Exempt Properties	44.90%		
	Total # of property tax appeals file	ed in 2018	County Tax Board	5.00				
			State Tax Court	0.00				
	Number of 2018 County Tax Board de	cisions appealed to T		0.00				
	Number of pending property tax appea	ls in State Tax Court		0.00				
	Amount paid out by municipality for ta	ax appeals in 2018		\$23,385.00				
		·						

	Prior Budget Year's Paym	ents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

								US		BUDGET SECTIO	N								
Prior Budget Y	Year's Payments in Li	eu of Tax (PILOT) - Long Term Tax	Exemptions	Prior Budget Year'	s Payments in Lie	eu of Tax (PILO	T) - Long Term T	ax Exemptions	Prior Budget Year	's Payments in Lie	u of Tax (PILOT) - Long Term Ta	x Exemptions	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
																			-
																			
otal Long Term Exemption		0.00	0.00	0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption		\$0.00		
Aark "X" if Grand Total	ı								· ·						Total Long Term Exempti	ons - GRAND TOTA	\$0.00	\$0.00	\$0.00

Sheet UFB-6 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		5.00	57,873.00	\$24,995.00			\$30,379.00	\$2,499.00
Supervisory Staff (Department Heads & Managers)	2.00	2.00	299,586.00	\$213,834.00	\$7,000.00	\$21,378.00	\$35,291.00	\$22,083.00
Police Officers (Including Superior Officers)	10.00	5.00	982,588.00	\$651,924.00	\$65,000.00	\$84,149.00	\$109,823.00	\$71,692.00
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	401,806.00	\$276,894.00	\$7,813.00	\$26,559.00	\$62,069.00	\$28,471.00
Totals	16.00	25.00	1,741,853.00	\$1,167,647.00	\$79,813.00	\$132,086.00	\$237,562.00	\$124,745.00

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

No

Note - <u>Base Pay</u> 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

	Commont Voor # of	Current Year		Prior Year # of	Duion Voon Annual	
	Current Year # of Covered Members	Annual Cost Estimate per	Total Current		Prior Year Annual Cost per Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost	,	* U		,	(87	
Single Coverage	5.00	\$11,182.00	\$55,910.00	5.00	\$11,115.00	\$55,575.00
Parent & Child	1.00	\$20,691.00	\$20,691.00	1.00	\$21,186.00	\$21,186.00
Employee & Spouse (or Partner)	1.00	\$23,119.00	\$23,119.00	1.00	\$23,672.00	\$23,672.00
Family	5.00	\$29,731.00	\$148,655.00	5.00	\$33,023.00	\$165,115.00
Employee Cost Sharing Contribution (enter as negative -)			(\$41,192.00)			
Subtotal	12.00		\$207,183.00	12.00		\$265,548.00
Elected Officials - 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	1	\$31,318.00	\$31,318.00	1	\$31,013.00	\$31,013.00
Employee Cost Sharing Contribution (enter as negative -)			(\$940.00)			
Subtotal	1.00		\$30,378.00	1.00		\$31,013.00
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	13.00		\$237,561.00	13.00		\$296,561.00

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)?

YES YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

		(cneck applicable items) Approved Individual			
	Gross Days of		Approved		
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
Police FOP 114	54.00		Х		
Other	35.00	\$1,879.00		Х	
Totals	89.00	\$11,663.00		l	
Totals	09.00	ψ11,003.00			
Total Funds Reserved	as of and of 2040				
Total Funds Reserved Total Funds App	ropriated in 2010				
		atad Abaanaa Tiabilita			

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

	Gross		Net		Current Year	2020	2021	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_				l				
Local School Debt				Utility Fund - Principal				
Regional School Debt	\$7,515,760.00	\$7,515,760.00	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
0				Bonds - Principal	\$435,000.00		\$250,000.00	\$5,550,000.00
0				Bonds - Interest	\$267,000.00	\$279,950.00	\$267,700.00	\$2,173,450.00
0				Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	_				
0			\$0.00	Total	\$702,000.00	\$524,950.00	\$517,700.00	\$7,723,450.00
Municipal Purposes								
Debt Authorized			\$0.00	Total Principal	\$435,000.00	\$245,000.00	\$250,000.00	\$5,550,000.00
Notes Outstanding			\$0.00	Total Interest	\$267,000.00	\$279,950.00	\$267,700.00	\$2,173,450.00
Bonds Outstanding	\$6,480,000.00		\$6,480,000.00	% of Total Current Year Budget	19.21%			
Loans and Other Debt			\$0.00			•		
_				Description		Debt Not Liste	ed Above	
Total (Current Year)	\$13,995,760.00	\$7,515,760.00	\$6,480,000.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	7,685			Total Other				
	#1.021.10			Dan d Dating	Ma a Arda	C411.0 D	Eitala	
Per Capita Gross Debt	\$1,821.18			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$843.20			Rating	A2			
2 X A D A X I A				Year of Last Rating	2010			
3 Yr. Average Property Valuation	_	\$425,435,760.00		N. 1 113711 103.6				
N. D. L. W. CO.Y.	T7 1			Mark "X" if Municipality has i	no bond rating			
Net Debt as % of 3 Year Avg Property	y Valuation =	1.52%		CL ALIED 12				
				Sheet UFB-10				

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 - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality				

USER FRIENDLY BUDGET SECTION - Notes

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