

State of New Jersey Local Government Services

		_			
Year:	2020	Municipal User	Friendly B	udget	
MUNICIPALITY:	0326 North Hanover Tow	nship - County of Burlington		•	Adopted T
Municode:			Filename:	0326_fba_2020	.xlsm
		WWW.NorthHanoverTWP.co			
	Phone Number:		609-758-2522		
	Mailing Address:		41 Schoolhouse Ro	ad	
Email the UFB if no	t using Outlook	Municipality:	Jacobstown	State: NJ Z	2ip: 08562
	Mayor				•
First Name	Middle Name	Last Name	Term Expires	Business Email	
Ronald		Debaecke	12/31/2022	rdebaecke@northhanove	ertwp.com
	Chief Administr	ative Officer			
	Chief Financial	Officer			
John	Α	Bruno		Jbruno@northhanoverty	wp.com
	Municipal Clerk				
Mary		Picariello		Clerk@northhanovertwp	.com
	Registered Mun	icipal Accountant	-		
Michael		Holt		mholt@hmacpainc.com	
	Governing Body	y Members			
First Name	Middle Name	Last Name	Term Expires	Business Email	
Christopher		Doyle	12/31/2022	cdoyle@northhanovertw	p.com
Brendan		O'Donnell	12/31/2021	bodonnell@northhanove	rtwp.com
Lou		Delorenzo	12/31/2020	Idelorenzo@northhanove	ertwp.com
John		Kocubinski	12/31/2021	jkocubinski@northhanov	ertwp.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Proper	tv Tax Levies - ALL 6	entities levving propert	tv taves		Current Year 2020 Bud	oet .	
2017 Carendar Tear 110per	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	<u> </u>	11000001	<u> </u>
Municipal Purpose Tax	0.352	\$1,523,000.00	15.86%	\$1,119.66	Municipal Purpose Tax	ACTUAL	\$1,538,000.00
Municipal Library		1 7 7 7	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	0.716	\$3,088,985.00	32.17%	\$2,277.48	Local School District	ESTIMATED	\$3,200,000.00
Regional School District	0.751	\$3,247,440.00	33.82%	\$2,388.81	Regional School District	ESTIMATED	\$3,500,000.00
County Purposes	0.342	\$1,474,800.42	15.36%	\$1,087.85	County Purposes	ESTIMATED	\$1,800,000.00
County Library	0.032	\$137,828.30	1.44%	\$101.79	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.031	\$131,480.93	1.37%	\$98.61	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
		40.100.701.17	400.00-	*			***
Total (Calendar Year 2019 Budget)	2.224	\$9,603,534.65	100.00%	\$7,074.19	Total ESTIMATED amount to be raised by taxe	es	\$10,038,000.00
Total Taxable Valuation as of	October 1, 2019	\$436,342,940.00			Revenue Anticipated, Excluding Tax Levy		2,373,200.00
(To be used to calculate the current year tax rate	e) =				Budget Appropriations, before Reserve for Unc	ollected Taxes	3,640,200.40
Current Year Average Residential Ass	sessment	\$318,084.00			Total Non-Municipal Tax Levy		\$8,500,000.00
Č	=				Amount to be Raised by Taxes - Before RUT		\$9,767,000.40
	Prior Y	ear to Current Year C	omparison		Reserve for Uncollected Taxes (RUT)		\$271,026.73
					Total Amount to be Raised by Taxes		\$10,038,027.13
	Commonicom	- Municipal Purposes	Tor Data		, , , , , , , , , , , , , , , , , , ,		
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT		97.30%
	0.352		<u> </u>		% of Tax Collections used to Calculate ROT	=	91.30%
	0.352	0.352	0.00%		If % used exceeds the actual collection % then		
	a .	36 11 1D	T. T.				
		- Municipal Purposes			reference the statutory exception used		
				\$ Change (+/-)			
	\$1,523,000.00	\$1,538,000.00	0.98%	\$15,000.00	Tax Collections - ACTUAL as of Prior Year	<u>.</u>	
					Total Tax Revenue, Collections CY 2019		9,539,251.33
!		on Avg. Residential T					9,703,343.31
	Prior Year C	Current Year 9	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2019	_	98.31%
	\$1,119.66	\$1,119.66	0.00%	\$0.00		-	
	. , ,	. ,		,	Delinquent Taxes - December 31, 2019		\$140,399.44
				Sheet UFB-1	,	=	,
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USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

	% 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	0.00%	\$0.00	\$650,000.00	\$650,000.00	\$650,000.00							
Local Revenue	25.86%	\$126,985.30	\$490,963.30	\$617,948.60	\$617,948.60							
State Aid (without offsetting appropriation)	0.00%	\$0.00	\$765,714.00	\$765,714.00	\$765,714.00							
Uniform Construction Code Fees	-32.74%	(\$22,636.23)	\$69,136.23	\$46,500.00	\$46,500.00							
Special Revenue Items w/ Prior Written Consent												
	#DIV/0!	\$0.00		\$0.00								
Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
Public and Private Revenue	-42.48%	(\$50,612.91)	\$119,150.31	\$68,537.40	\$68,537.40							
Other Special Items	-60.31%	(\$128,375.39)	\$212,875.39	\$84,500.00	\$84,500.00							
Receipts from Delinquent Taxes	-2.29%	(\$3,281.37)	\$143,281.37	\$140,000.00	\$140,000.00							
Amount to be raised by taxation												
Local Tax for Municipal Purposes	-9.94%	(\$169,763.92)	\$1,707,763.92	\$1,538,000.00	\$1,538,000.00							
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	-5.96%	(\$247,684.52)	\$4,158,884.52	\$3,911,200.00	\$3,911,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	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	Current vs. Prior Year	Current vs. Prior Year Surplus 0.00% \$0.00	Current vs. Prior Year Surplus 0.00% \$0.00 \$650,000.00	Current vs. Prior Year Current vs. Prior Year Surplus 0.00% \$0.00 \$650,000	Current vs. Prior Year Surplus 0.00% \$0.00 \$650,000.00 \$660,000.00 \$660,00	Current vs. Prior Year Current vs. Prior Year Revenue (Prior Year) Revenue (Current Year) Budget Budget	Current vs. Prior Year Vear V	Current vs. Prior Year Vear Vea	Current vs. Prior Year Vear V	Current vs. Prior Year Vear V	Current vs. Prior Vear Pr

Sheet UFB-2

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

COLIN	FRIENDLY BUDGET SEC				THE CARD	OI LIMITING I	C1 (D 5)									
		Budgeted	Positions			Total Modified	Total	General	Public&Private	Open Space						
FCOA		Full-Time	Part-Time	% Difference	\$ Difference			Budget	Offsets	Budget	Utility	Utility	Utility	Utility	Utility	Utility
				Current v.	Current v. Prior	Appropriation for Service Type										
				Prior Year	Year	**	• •									
						(Prior Year)	(Current Year)									
20	General Government	3.00	7.00	0.01%	\$30.00	\$346,609.00	\$346,639.00	\$346,639.00								
21	Land-Use Administration	1.00		0.00%	\$0.00	\$9,450.00	\$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			6.41%	\$26,200.00	\$409,050.00	\$435,250.00	\$435,250.00								
25	Public Safety	10.00	5.00	1.07%	\$9,800.00	\$911,935.00	\$921,735.00	\$921,735.00								
26	Public Works		2.00	0.32%	\$1,000.00	\$313,306.00	\$314,306.00	\$314,306.00								
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									
30	Unclassified			-18.07%	(\$30,612.91)	\$169,395.31	\$138,782.40	\$138,782.40								
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	\$35,000.00	\$35,000.00	\$35,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			1.18%	\$3,159.00	\$267,698.00	\$270,857.00	\$270,857.00								
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	-6.70%	(\$9,000.00)	\$134,295.00	\$125,295.00	\$125,295.00								
44	Capital			#DIV/0!	\$275,000.00		\$275,000.00	\$275,000.00								
45	Debt			-25.21%	(\$177,000.00)	\$702,000.00	\$525,000.00	\$525,000.00								
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			1.74%	\$4,633.60	\$266,366.00	\$270,999.60	\$270,999.60								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	16.00	23.00	2.71%	\$103,209.69	\$3,807,990.31	\$3,911,200.00	\$3,911,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
							Chaot LIED 2									

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	Non-reen	Filme V. dictions	String	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				INTERELIND ANTICIDATED	404.700.00	
X				INTERFUND ANTICIPATED	\$84,500.00	

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assess	sments - Taxable Prop	erties (October 1, 2019 Valu	e)	oerties (October 1, 2019 Va	lue)		
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	113	\$7,846,100.00	1.82%	15A Public Schools	2	\$25,939,900.00	13.37%
2 Residential	967	\$297,862,900.00	68.95%	15B Other Schools			0.00%
3A/3B Farm	285	\$46,133,793.00	10.68%	15C Public Property	21	\$153,648,220.00	79.22%
4A Commercial	73	\$65,577,150.00	15.18%	15D Church and Charities	10	\$9,688,000.00	5.00%
4B Industrial	1	\$327,800.00	0.08%	15E Cemeteries & Graveyards	1	\$168,800.00	0.09%
4C Apartments	8	\$13,273,400.00	3.07%	15F Other Exempt	15	\$4,498,300.00	2.32%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$970,040.00	0.22%				
Total	1,448	\$431,991,183.00	100.00%	Total	49	\$193,943,220.00	100.00%
	•				·		
Average Ratio (%), Assessed to True	Value	99.42%					
Equalized Valuation, Taxable Proper	ties	\$434,511,348.82		Percentage of Exempt vs.			
	E			Non-Exempt Properties	44.90%		
Total # of property tax appeals f	filed in 2019	County Tax Board					
		State Tax Court					
Number of 2019 County Tax Board of	decisions appealed to Ta	ax Court					
Number of pending property tax appe	eals in State Tax Court						
The state of the s		 					
Amount paid out by municipality for	tax appeals in 2019						
I mount paid out by mainerpainty for	an appears in 2017	<u>+</u>					
					ı		

	Prior Budget Year's Payn	nents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
	-	# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2019 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

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

									zong reim	ax Exemptions									
Prior Budget Year's	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Yea	r's Pavments in Lie	eu of Tax (PILOT)	- Long Term Tax	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)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate
Total Long Term Exemptions - Co	olymn Total	0.00	0.00	0.00	Total Long Term Exemptio	as Column Total	\$0.00	\$0.00	00.00	Total Long Term Exemptions	Column Total	\$0.00	\$0.00	00.00	Total Long Term Exemption	e Column Total	\$0.00	\$0.00	1 \$0.00
Mark "X" if Grand Total	Juliii Total	0.00	0.00	0.00	Total Long Term Exemptio	is - Comin Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions	- Column Total	\$0.00	\$0.00		Total Long Term Exemption				•

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		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	45,682.90	\$24,995.00			\$20,687.90	\$2,499.50
Supervisory Staff (Department Heads & Managers)	3.00	1.00	246,673.15	\$199,426.22		\$21,131.36	\$26,115.57	\$19,942.62
Police Officers (Including Superior Officers)	10.00	3.00	1,023,366.92	\$656,296.74	\$74,996.35	\$142,806.12	\$149,267.71	\$73,129.31
Fire Fighters (Including Superior Officers)	0.00		0.00					
All Other Union Employees not listed above	0.00		0.00					
All Other Non-Union Employees not listed above	4.00	13.00	373,131.01	\$290,543.32		\$23,565.57	\$59,022.12	\$29,054.33
Totals	17.00	22.00	1,688,853.98	\$1,171,261.28	\$74,996.35	\$187,503.05	\$255,093.30	\$124,625.76

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

	G	Current Year		D. 1. 11. 11. 0		
	Current Year # of	Annual Cost	T 4 1 C 4	Prior Year # of	Prior Year Annual	m 4 l D * 37
	Covered Members	Estimate per	Total Current		Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	8.00	\$10,694.34	\$85,554.72	8.00	\$10,694.00	\$85,552.00
Parent & Child	0.00	\$0.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$22,131.84	\$22,131.84	2.00	\$21,784.00	\$43,568.00
Family	6.00	\$28,656.28	\$171,937.68	5.00	\$30,099.00	\$150,495.00
Employee Cost Sharing Contribution (enter as negative -)			(\$45,218.84)			(\$43,105.00)
Subtotal	15.00		\$234,405.40	15.00		\$236,510.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$21,438.00	\$21,438.00	1	\$21,438.00	\$21,438.00
Family	0		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$750.00)			(\$750.00)
Subtotal	1.00		\$20,688.00	1.00		\$20,688.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	16.00		\$255,093.40	16.00		\$257,198.00

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)

(check applicable items) Gross Days of Approved Individu									
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment				
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement				
M Picariello	34.00	\$5,000.00	Agreement	Gramanoc	7 tgi comoni				
J Green	37.00	\$2,428.68							
S Reilly	22.00	\$1,472.24							
D Dohanic	19.00	\$1,677.32							
M O'Brien	4.00	\$330.08							
T Forker	17.00	\$1,557.20							
V Santiago	5.00	\$662.20							
R Mellor	69.00	\$5,000.00							
R Duff	36.00								
B Wells	25.00								
A Bylsma	12.00								
E Sibert	16.00	\$1,284.48							
R Laird									
Totals	296.00	\$29,697.44							
Total Funds Reserved	as of end of 2019								
	ropriated in 2020								

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

	Gross		Net	,	Current Year	2021	2022	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_								
Local School Debt				Utility Fund - Principal				
Regional School Debt	\$7,390,746.42	\$7,390,746.42	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
0				Bonds - Principal	\$245,000.00	\$250,000.00	\$260,000.00	\$5,290,000.00
0			\$0.00	Bonds - Interest	\$279,950.00	\$267,700.00	\$255,200.00	\$1,918,250.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$524,950.00	\$517,700.00	\$515,200.00	\$7,208,250.00
Municipal Purposes				_				
Debt Authorized			\$0.00	Total Principal	\$245,000.00	\$250,000.00	\$260,000.00	\$5,290,000.00
Notes Outstanding			\$0.00	Total Interest	\$279,950.00	\$267,700.00	\$255,200.00	\$1,918,250.00
Bonds Outstanding	\$6,045,000.00		\$6,045,000.00	% of Total Current Year Budget	13.42%			
Loans and Other Debt			\$0.00					
_	-	-		Description		Debt Not List	ed Above	
Total (Current Year)	\$13,435,746.42	\$7,390,746.42	\$6,045,000.00	Total Guarantees - Governmental				
	_			Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	7,678			Total Other				
				_				
Per Capita Gross Debt	\$1,749.90			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$787.31			Rating	A2			
				Year of Last Rating	2010			
3 Yr. Average Property Valuation		\$435,360,480.00						•
	=			 Mark ''X'' if Municipality has n	o bond rating			
Net Debt as % of 3 Year Avg Proper	ty Valuation	1.39%		<u> </u>	J			
	=			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

USER FRIENDLY BUDGET SECTION - Notes

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